

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	978,206.80	
9200/730	Dues and Fees (Administrative expense)	1,115.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		792.48
3321	CO&DS Distributed		971,513.38
3325	Interest on Undistributed CO&DS		7,016.25
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,794.62	
3323	CO&DS Withheld for Administration		14,794.62
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	165,221.69	
9200/730	Dues and Fees (Administrative expense)	188.38	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		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.			
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,498.85	
3323	CO&DS Withheld for Administration		2,498.85
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	927,246.84	
9200/730	Dues and Fees (Administrative expense)	1,057.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		751.20
3321	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	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,023.89	
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.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	109,903.81	
9200/730	Dues and Fees (Administrative expense)	125.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		89.04
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		788.29
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration		1,662.21
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		Debit	Credit
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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	CO&DS Distributed		2,347,621.29
3325	Interest on Undistributed CO&DS		19,198.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,481.46	
3323	CO&DS Withheld for Administration		40,481.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
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	Payments to Refunding Bond Escrow	-	
2210	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
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			18,733.71
Plus:			
CO&DS withheld			310,661.25
Bond interest (revenue on withheld MVLR)			26.05
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			279,000.00
Interest expenditure			37,300.00
Dues and fees (fees on bond interest above)			115.71
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>13,005.30</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	9,143,430.85	
9200/730	Dues and Fees (Administrative expense)	12,765.66	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		9,070.68
3321	CO&DS Distributed		9,066,818.72
3325	Interest on Undistributed CO&DS		80,307.11
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,855,000.00	
9200/720	Interest	235,770.00	
9200/730	SBA Sinking Fund Administration Fees	724.66	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,053,003.88
3326	SBA Sinking Fund Earnings	-	172.17
11XX	Cash		38,318.61
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			118,499.32
Plus:			
CO&DS withheld			2,053,003.88
Bond interest (revenue on withheld MVLN)			172.17
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,855,000.00
Interest expenditure			235,770.00
Dues and fees (fees on bond interest above)			724.66
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>80,180.71</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
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 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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	981.99	
3323	CO&DS Withheld for Administration		981.99
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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
3321	CO&DS Distributed		643,799.94
3325	Interest on Undistributed CO&DS		4,649.51
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,804.06	
3323	CO&DS Withheld for Administration		9,804.06
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-



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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,462,518.65	
9200/730	Dues and Fees (Administrative expense)	1,733.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,231.55
3321	CO&DS Distributed		1,452,116.88
3325	Interest on Undistributed CO&DS		10,903.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,991.25	
3323	CO&DS Withheld for Administration		22,991.25
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	55,000.00	
9200/720	Interest	3,450.00	
9200/730	SBA Sinking Fund Administration Fees	21.47	
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		57,641.87
3326	SBA Sinking Fund Earnings	-	4.83
11XX	Cash		824.77
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			1,739.67
Plus:			
CO&DS withheld			57,641.87
Bond interest (revenue on withheld MVLr)			4.83
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			55,000.00
Interest expenditure			3,450.00
Dues and fees (fees on bond interest above)			21.47
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>914.90</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	586,966.93	
9200/730	Dues and Fees (Administrative expense)	669.23	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		475.52
3321	CO&DS Distributed		582,950.58
3325	Interest on Undistributed CO&DS		4,210.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	8,877.42	
3323	CO&DS Withheld for Administration		8,877.42
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	345,163.47	
9200/730	Dues and Fees (Administrative expense)	393.54	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		279.63
3321	CO&DS Distributed		342,801.67
3325	Interest on Undistributed CO&DS		2,475.71
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,220.33	
3323	CO&DS Withheld for Administration		5,220.33
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
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
3321	CO&DS Distributed		1,946,982.52
3325	Interest on Undistributed CO&DS		14,061.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,649.48	
3323	CO&DS Withheld for Administration		29,649.48
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
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	Deferred Revenues - Unavailable		12,041.35
3321	CO&DS Distributed		13,356,874.87
3325	Interest on Undistributed CO&DS		106,607.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	224,795.70	
3323	CO&DS Withheld for Administration		224,795.70
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,125,000.00	
9200/720	Interest	306,450.00	
9200/730	SBA Sinking Fund Administration Fees	501.75	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,404,709.43
3326	SBA Sinking Fund Earnings	-	117.83
11XX	Cash		27,124.49
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			153,609.07
Plus:			
CO&DS withheld			1,404,709.43
Bond interest (revenue on withheld MVLN)			117.83
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,125,000.00
Interest expenditure			306,450.00
Dues and fees (fees on bond interest above)			501.75
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>126,484.58</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	154,004.58	
9200/730	Dues and Fees (Administrative expense)	175.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		124.76
3321	CO&DS Distributed		152,950.80
3325	Interest on Undistributed CO&DS		1,104.61
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,329.20	
3323	CO&DS Withheld for Administration		2,329.20
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	56,397.13	
9200/730	Dues and Fees (Administrative expense)	92.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		65.62
3321	CO&DS Distributed		55,842.87
3325	Interest on Undistributed CO&DS		580.99
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,225.08	
3323	CO&DS Withheld for Administration		1,225.08
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	24,000.00	
9200/720	Interest	1,200.00	
9200/730	SBA Sinking Fund Administration Fees	15.52	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		24,604.05
3326	SBA Sinking Fund Earnings	-	2.06
11XX	Cash		609.41
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			609.41
Plus:			
CO&DS withheld			24,604.05
Bond interest (revenue on withheld MVLR)			2.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			24,000.00
Interest expenditure			1,200.00
Dues and fees (fees on bond interest above)			15.52
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  
Duval County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		Debit	Credit
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	4,476,780.74	
9200/730	Dues and Fees (Administrative expense)	5,104.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,626.82
3321	CO&DS Distributed		4,446,148.16
3325	Interest on Undistributed CO&DS		32,109.98
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,707.84	
3323	CO&DS Withheld for Administration		67,707.84
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-



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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
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		11,484.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration		24,217.14
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	172,000.00	
9200/720	Interest	43,400.00	
9200/730	SBA Sinking Fund Administration Fees	78.89	
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		211,810.55
3326	SBA Sinking Fund Earnings	-	17.76
11XX	Cash		3,650.58
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.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			21,755.33
Plus:			
CO&DS withheld			211,810.55
Bond interest (revenue on withheld MVLr)			17.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			172,000.00
Interest expenditure			43,400.00
Dues and fees (fees on bond interest above)			78.89
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>18,104.75</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	436,919.28	
9200/730	Dues and Fees (Administrative expense)	581.75	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		413.37
3321	CO&DS Distributed		433,427.93
3325	Interest on Undistributed CO&DS		3,659.73
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 PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,716.99	
3323	CO&DS Withheld for Administration		7,716.99
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	70,000.00	
9200/720	Interest	4,350.00	
9200/730	SBA Sinking Fund Administration Fees	27.31	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		73,321.08
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.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
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
Interest expenditure			4,350.00
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			<u><u>1,143.95</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	45,064.79	
9200/730	Dues and Fees (Administrative expense)	51.38	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		36.51
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		323.23
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLN)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	289,026.38	
9200/730	Dues and Fees (Administrative expense)	329.53	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		234.15
3321	CO&DS Distributed		287,048.70
3325	Interest on Undistributed CO&DS		2,073.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	109,433.71	
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		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,655.10	
3323	CO&DS Withheld for Administration		1,655.10
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	58,882.36	
9200/730	Dues and Fees (Administrative expense)	67.13	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		47.70
3321	CO&DS Distributed		58,479.45
3325	Interest on Undistributed CO&DS		422.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	890.55	
3323	CO&DS Withheld for Administration		890.55
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		Debit	Credit
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	75,425.35	
9200/730	Dues and Fees (Administrative expense)	86.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		61.11
3321	CO&DS Distributed		74,909.25
3325	Interest on Undistributed CO&DS		540.99
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,140.75	
3323	CO&DS Withheld for Administration		1,140.75
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	61,774.41	
9200/730	Dues and Fees (Administrative expense)	70.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		50.05
3321	CO&DS Distributed		61,351.71
3325	Interest on Undistributed CO&DS		443.08
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	934.29	
3323	CO&DS Withheld for Administration		934.29
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-



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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	159,394.09	
9200/730	Dues and Fees (Administrative expense)	216.80	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		154.04
3321	CO&DS Distributed		158,092.99
3325	Interest on Undistributed CO&DS		1,363.86
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	30,000.00	
9200/720	Interest	1,500.00	
9200/730	SBA Sinking Fund Administration Fees	19.41	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		30,755.15
3326	SBA Sinking Fund Earnings	-	2.58
11XX	Cash		761.68
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			761.68
Plus:			
CO&DS withheld			30,755.15
Bond interest (revenue on withheld MVLN)			2.58
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			30,000.00
Interest expenditure			1,500.00
Dues and fees (fees on bond interest above)			19.41
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  
Hendry County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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
3321	CO&DS Distributed		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	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,536.30	
3323	CO&DS Withheld for Administration		4,536.30
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLN)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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
3321	CO&DS Distributed		763,980.04
3325	Interest on Undistributed CO&DS		7,072.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,914.05	
3323	CO&DS Withheld for Administration		14,914.05
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	173,000.00	
9200/720	Interest	46,140.00	
9200/730	SBA Sinking Fund Administration Fees	80.22	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		215,375.91
3326	SBA Sinking Fund Earnings	-	18.06
11XX	Cash		3,826.25
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			23,126.92
Plus:			
CO&DS withheld			215,375.91
Bond interest (revenue on withheld MVLR)			18.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			173,000.00
Interest expenditure			46,140.00
Dues and fees (fees on bond interest above)			80.22
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>19,300.67</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	434,723.76	
9200/730	Dues and Fees (Administrative expense)	495.65	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		352.19
3321	CO&DS Distributed		431,749.14
3325	Interest on Undistributed CO&DS		3,118.08
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,574.86	
3323	CO&DS Withheld for Administration		6,574.86
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	6,708,685.00	
9200/730	Dues and Fees (Administrative expense)	9,438.99	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		6,706.91
3321	CO&DS Distributed		6,652,037.63
3325	Interest on Undistributed CO&DS		59,379.45
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	125,208.87	
3323	CO&DS Withheld for Administration		125,208.87
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,267,000.00	
9200/720	Interest	332,050.00	
9200/730	SBA Sinking Fund Administration Fees	554.76	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,570,011.50
3326	SBA Sinking Fund Earnings	-	131.67
11XX	Cash		29,461.59
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.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			166,447.44
Plus:			
CO&DS withheld			1,570,011.50
Bond interest (revenue on withheld MVLR)			131.67
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,267,000.00
Interest expenditure			332,050.00
Dues and fees (fees on bond interest above)			554.76
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>136,985.85</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	77,975.87	
9200/730	Dues and Fees (Administrative expense)	128.65	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		91.41
3321	CO&DS Distributed		77,203.82
3325	Interest on Undistributed CO&DS		809.29
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	34,000.00	
9200/720	Interest	1,700.00	
9200/730	SBA Sinking Fund Administration Fees	21.99	
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		34,855.69
3326	SBA Sinking Fund Earnings	-	2.92
11XX	Cash		863.38
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			863.38
Plus:			
CO&DS withheld			34,855.69
Bond interest (revenue on withheld MVLr)			2.92
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			34,000.00
Interest expenditure			1,700.00
Dues and fees (fees on bond interest above)			21.99
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  
Indian River County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	127,730.57	
9200/730	Dues and Fees (Administrative expense)	761.79	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		541.29
3321	CO&DS Distributed		123,158.75
3325	Interest on Undistributed CO&DS		4,792.32
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,105.20	
3323	CO&DS Withheld for Administration		10,105.20
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	449,000.00	
9200/720	Interest	102,490.00	
9200/730	SBA Sinking Fund Administration Fees	201.28	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		540,416.05
3326	SBA Sinking Fund Earnings	-	45.32
11XX	Cash		11,229.91
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			51,389.61
Plus:			
CO&DS withheld			540,416.05
Bond interest (revenue on withheld MVL R)			45.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			449,000.00
Interest expenditure			102,490.00
Dues and fees (fees on bond interest above)			201.28
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>40,159.70</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	237,183.72	
9200/730	Dues and Fees (Administrative expense)	270.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		192.16
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.			
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,587.22	
3323	CO&DS Withheld for Administration		3,587.22
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-



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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	73,247.39	
9200/730	Dues and Fees (Administrative expense)	83.51	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		59.34
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		525.37
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	41,635.19	
9200/730	Dues and Fees (Administrative expense)	47.47	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		33.73
3321	CO&DS Distributed		41,350.30
3325	Interest on Undistributed CO&DS		298.63
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	629.70	
3323	CO&DS Withheld for Administration		629.70
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	962,249.43	
9200/730	Dues and Fees (Administrative expense)	1,944.89	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,381.95
3321	CO&DS Distributed		950,577.29
3325	Interest on Undistributed CO&DS		12,235.08
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	25,799.16	
3323	CO&DS Withheld for Administration		25,799.16
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	608,000.00	
9200/720	Interest	149,720.00	
9200/730	SBA Sinking Fund Administration Fees	276.95	
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		743,567.55
3326	SBA Sinking Fund Earnings	-	62.36
11XX	Cash		14,367.04
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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:			
Principal payments			608,000.00
Interest expenditure			149,720.00
Dues and fees (fees on bond interest above)			276.95
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>60,702.21</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	3,552,778.95	
9200/730	Dues and Fees (Administrative expense)	4,367.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,103.57
3321	CO&DS Distributed		3,526,565.81
3325	Interest on Undistributed CO&DS		27,477.39
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
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.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	256,000.00	
9200/720	Interest	27,400.00	
9200/730	SBA Sinking Fund Administration Fees	103.59	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		278,124.74
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			<u><u>8,421.89</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,228,365.51	
9200/730	Dues and Fees (Administrative expense)	1,532.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,088.72
3321	CO&DS Distributed		1,219,170.03
3325	Interest on Undistributed CO&DS		9,638.98
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	89,000.00	
9200/720	Interest	28,700.00	
9200/730	SBA Sinking Fund Administration Fees	43.02	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		115,503.00
3326	SBA Sinking Fund Earnings	-	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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-
Less:			
Principal payments			89,000.00
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			<u><u>12,154.86</u></u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	198,377.11	
9200/730	Dues and Fees (Administrative expense)	226.18	
9200/710	Interest		
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&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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,000.30	
3323	CO&DS Withheld for Administration		3,000.30
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	42,029.92	
9200/730	Dues and Fees (Administrative expense)	47.92	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		34.05
3321	CO&DS Distributed		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	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	635.67	
3323	CO&DS Withheld for Administration		635.67
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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
3321	CO&DS Distributed		104,122.38
3325	Interest on Undistributed CO&DS		751.97
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-



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

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,456,080.92	
9200/730	Dues and Fees (Administrative expense)	2,198.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,562.46
3321	CO&DS Distributed		1,442,884.22
3325	Interest on Undistributed CO&DS		13,833.17
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,168.94	
3323	CO&DS Withheld for Administration		29,168.94
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	375,000.00	
9200/720	Interest	105,940.00	
9200/730	SBA Sinking Fund Administration Fees	176.00	
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		472,542.84
3326	SBA Sinking Fund Earnings	-	39.63
11XX	Cash		8,533.53
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.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			53,100.68
Plus:			
CO&DS withheld			472,542.84
Bond interest (revenue on withheld MVLr)			39.63
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			375,000.00
Interest expenditure			105,940.00
Dues and fees (fees on bond interest above)			176.00
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>44,567.15</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,424,694.77	
9200/730	Dues and Fees (Administrative expense)	1,923.80	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,366.97
3321	CO&DS Distributed		1,413,149.21
3325	Interest on Undistributed CO&DS		12,102.39
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	25,519.38	
3323	CO&DS Withheld for Administration		25,519.38
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	240,000.00	
9200/720	Interest	27,200.00	
9200/730	SBA Sinking Fund Administration Fees	97.82	
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		262,623.41
3326	SBA Sinking Fund Earnings	-	22.02
11XX	Cash		4,652.39
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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:			
Principal payments			240,000.00
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			<u>9,017.88</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	726,052.92	
9200/730	Dues and Fees (Administrative expense)	1,841.65	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,308.59
3321	CO&DS Distributed		715,000.41
3325	Interest on Undistributed CO&DS		11,585.57
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	776,000.00	
9200/720	Interest	130,370.00	
9200/730	SBA Sinking Fund Administration Fees	331.19	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		889,209.99
3326	SBA Sinking Fund Earnings	-	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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-
Less:			
Principal payments			776,000.00
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			<u>48,014.87</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	274,750.60	
9200/730	Dues and Fees (Administrative expense)	313.26	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		222.58
3321	CO&DS Distributed		272,870.61
3325	Interest on Undistributed CO&DS		1,970.67
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,155.39	
3323	CO&DS Withheld for Administration		4,155.39
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	441,313.19	
9200/730	Dues and Fees (Administrative expense)	503.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		357.52
3321	CO&DS Distributed		438,293.48
3325	Interest on Undistributed CO&DS		3,165.35
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,674.52	
3323	CO&DS Withheld for Administration		6,674.52
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,139,351.44	
9200/730	Dues and Fees (Administrative expense)	1,388.86	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		986.86
3321	CO&DS Distributed		1,131,016.30
3325	Interest on Undistributed CO&DS		8,737.14
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	18,423.33	
3323	CO&DS Withheld for Administration		18,423.33
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	56,000.00	
9200/720	Interest	24,160.00	
9200/730	SBA Sinking Fund Administration Fees	29.34	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		78,782.37
3326	SBA Sinking Fund Earnings	-	6.61
11XX	Cash		1,400.36
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			12,100.73
Plus:			
CO&DS withheld			78,782.37
Bond interest (revenue on withheld MVLR)			6.61
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			56,000.00
Interest expenditure			24,160.00
Dues and fees (fees on bond interest above)			29.34
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>10,700.37</u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	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
3321	CO&DS Distributed		224,156.45
3325	Interest on Undistributed CO&DS		1,618.85
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,413.55	
3323	CO&DS Withheld for Administration		3,413.55
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	7,681,223.90	
9200/730	Dues and Fees (Administrative expense)	9,041.81	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		6,424.70
3321	CO&DS Distributed		7,626,960.16
3325	Interest on Undistributed CO&DS		56,880.85
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	119,940.27	
3323	CO&DS Withheld for Administration		119,940.27
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	243,000.00	
9200/720	Interest	12,150.00	
9200/730	SBA Sinking Fund Administration Fees	157.18	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		249,117.57
3326	SBA Sinking Fund Earnings	-	20.89
11XX	Cash		6,168.72
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			6,168.72
Plus:			
CO&DS withheld			249,117.57
Bond interest (revenue on withheld MVLr)			20.89
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			243,000.00
Interest expenditure			12,150.00
Dues and fees (fees on bond interest above)			157.18
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>



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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,308,221.15	
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
3325	Interest on Undistributed CO&DS		20,994.17
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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	44,268.78	
3323	CO&DS Withheld for Administration		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.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	549,000.00	
9200/720	Interest	81,850.00	
9200/730	SBA Sinking Fund Administration Fees	230.47	
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		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.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
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			<u><u>28,859.96</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			

Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	6,022,773.24	
9200/730	Dues and Fees (Administrative expense)	8,371.02	
9200/710	Interest		
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 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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	111,042.15	
3323	CO&DS Withheld for Administration		111,042.15
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,106,000.00	
9200/720	Interest	235,230.00	
9200/730	SBA Sinking Fund Administration Fees	491.36	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,319,232.63
3326	SBA Sinking Fund Earnings	-	110.64
11XX	Cash		22,378.09
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			

Reconciliation of activity in fund 210, Debt Service:		
Beginning fund balance as provided in prior school year		117,984.12
Plus:		
CO&DS withheld		1,319,232.63
Bond interest (revenue on withheld MVLr)		110.64
Refunded bond proceeds		-
Premium on refunded bonds		-
Less:		
Principal payments		1,106,000.00
Interest expenditure		235,230.00
Dues and fees (fees on bond interest above)		491.36
Payments to refunded bonds escrow agent		-
Dues and fees on refunded bonds (admin and underwriter fees)		-
Discount on refunded bonds		-
Ending fund balance		<u><u>95,606.03</u></u>

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
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,349,696.20	
9200/730	Dues and Fees (Administrative expense)	3,712.51	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,637.94
3321	CO&DS Distributed		2,327,415.84
3325	Interest on Undistributed CO&DS		23,354.93
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	49,246.74	
3323	CO&DS Withheld for Administration		49,246.74
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	723,000.00	
9200/720	Interest	199,520.00	
9200/730	SBA Sinking Fund Administration Fees	337.62	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		906,453.42
3326	SBA Sinking Fund Earnings	-	76.02
11XX	Cash		16,328.18
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			99,997.50
Plus:			
CO&DS withheld			906,453.42
Bond interest (revenue on withheld MVLN)			76.02
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			723,000.00
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			<u>83,669.32</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		Debit	Credit
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	4,462,266.66	
9200/730	Dues and Fees (Administrative expense)	5,094.68	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,620.05
3321	CO&DS Distributed		4,431,691.29
3325	Interest on Undistributed CO&DS		32,050.00
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	6,000.00	
9200/720	Interest	300.00	
9200/730	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		6,151.35
3326	SBA Sinking Fund Earnings	-	0.52
11XX	Cash		152.02
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			152.02
Plus:			
CO&DS withheld			6,151.35
Bond interest (revenue on withheld MVLr)			0.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			6,000.00
Interest expenditure			300.00
Dues and fees (fees on bond interest above)			3.89
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  
Polk County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	3,502,299.36	
9200/730	Dues and Fees (Administrative expense)	4,641.76	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,298.22
3321	CO&DS Distributed		3,474,442.19
3325	Interest on Undistributed CO&DS		29,200.71
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	61,573.29	
3323	CO&DS Withheld for Administration		61,573.29
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	420,000.00	
9200/720	Interest	158,910.00	
9200/730	SBA Sinking Fund Administration Fees	211.88	
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		568,870.52
3326	SBA Sinking Fund Earnings	-	47.71
11XX	Cash		10,203.65
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			79,605.71
Plus:			
CO&DS withheld			568,870.52
Bond interest (revenue on withheld MVLr)			47.71
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			420,000.00
Interest expenditure			158,910.00
Dues and fees (fees on bond interest above)			211.88
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>69,402.06</u></u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b>Debit</b>	<b>Credit</b>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	404,319.86	
9200/730	Dues and Fees (Administrative expense)	566.48	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		402.52
3321	CO&DS Distributed		400,920.20
3325	Interest on Undistributed CO&DS		3,563.62
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	73,000.00	
9200/720	Interest	21,320.00	
9200/730	SBA Sinking Fund Administration Fees	34.46	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		92,521.46
3326	SBA Sinking Fund Earnings	-	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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
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			-
Less:			
Principal payments			73,000.00
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			<u><u>8,858.91</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2021-2022  
St. Johns County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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 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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,261.83	
3323	CO&DS Withheld for Administration		28,261.83
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	288,000.00	
9200/720	Interest	93,130.00	
9200/730	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	CO&DS Withheld for SBE/COBI Bonds		374,486.63
3326	SBA Sinking Fund Earnings	-	31.41
11XX	Cash		6,751.44
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			46,663.26
Plus:			
CO&DS withheld			374,486.63
Bond interest (revenue on withheld MVLRL)			31.41
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			288,000.00
Interest expenditure			93,130.00
Dues and fees (fees on bond interest above)			139.48
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>39,911.82</u></u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		Debit	Credit
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,577,105.99	
9200/730	Dues and Fees (Administrative expense)	1,869.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,328.61
3321	CO&DS Distributed		1,565,884.39
3325	Interest on Undistributed CO&DS		11,762.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,803.34	
3323	CO&DS Withheld for Administration		24,803.34
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	60,000.00	
9200/720	Interest	3,750.00	
9200/730	SBA Sinking Fund Administration Fees	23.42	
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		62,868.27
3326	SBA Sinking Fund Earnings	-	5.27
11XX	Cash		899.88
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			1,891.13
Plus:			
CO&DS withheld			62,868.27
Bond interest (revenue on withheld MVLr)			5.27
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			60,000.00
Interest expenditure			3,750.00
Dues and fees (fees on bond interest above)			23.42
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>991.25</u></u>



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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	911,619.68	
9200/730	Dues and Fees (Administrative expense)	1,265.58	
9200/710	Interest		
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&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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,788.06	
3323	CO&DS Withheld for Administration		16,788.06
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	159,000.00	
9200/720	Interest	42,810.00	
9200/730	SBA Sinking Fund Administration Fees	73.89	
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		198,391.57
3326	SBA Sinking Fund Earnings	-	16.64
11XX	Cash		3,475.68
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.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			21,456.97
Plus:			
CO&DS withheld			198,391.57
Bond interest (revenue on withheld MVLR)			16.64
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			159,000.00
Interest expenditure			42,810.00
Dues and fees (fees on bond interest above)			73.89
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>17,981.29</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	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		1,452.80
3321	CO&DS Distributed		1,302,182.81
3325	Interest on Undistributed CO&DS		12,862.30
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,121.74	
3323	CO&DS Withheld for Administration		27,121.74
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	377,000.00	
9200/720	Interest	110,400.00	
9200/730	SBA Sinking Fund Administration Fees	178.34	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		478,811.45
3326	SBA Sinking Fund Earnings	-	40.16
11XX	Cash		8,726.73
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			55,325.51
Plus:			
CO&DS withheld			478,811.45
Bond interest (revenue on withheld MVLR)			40.16
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			377,000.00
Interest expenditure			110,400.00
Dues and fees (fees on bond interest above)			178.34
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>46,598.78</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,644,393.78	
9200/730	Dues and Fees (Administrative expense)	2,856.19	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,029.48
3321	CO&DS Distributed		1,627,252.60
3325	Interest on Undistributed CO&DS		17,967.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,887.51	
3323	CO&DS Withheld for Administration		37,887.51
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	687,000.00	
9200/720	Interest	189,180.00	
9200/730	SBA Sinking Fund Administration Fees	320.57	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		860,693.89
3326	SBA Sinking Fund Earnings	-	72.18
11XX	Cash		15,734.50
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			94,821.99
Plus:			
CO&DS withheld			860,693.89
Bond interest (revenue on withheld MVLRL)			72.18
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			687,000.00
Interest expenditure			189,180.00
Dues and fees (fees on bond interest above)			320.57
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>79,087.49</u></u>

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	324,282.40	
9200/730	Dues and Fees (Administrative expense)	369.73	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		262.71
3321	CO&DS Distributed		322,063.48
3325	Interest on Undistributed CO&DS		2,325.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,904.52	
3323	CO&DS Withheld for Administration		4,904.52
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	198,230.32	
9200/730	Dues and Fees (Administrative expense)	226.01	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		160.59
3321	CO&DS Distributed		196,873.92
3325	Interest on Undistributed CO&DS		1,421.82
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,998.08	
3323	CO&DS Withheld for Administration		2,998.08
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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
3321	CO&DS Distributed		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	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	79,745.58	
9200/730	Dues and Fees (Administrative expense)	90.92	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		64.61
3321	CO&DS Distributed		79,199.91
3325	Interest on Undistributed CO&DS		571.98
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.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,206.09	
3323	CO&DS Withheld for Administration		1,206.09
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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
3321	CO&DS Distributed		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	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,904.16	
3323	CO&DS Withheld for Administration		34,904.16
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
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	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		41,961.35
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.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			1,286.61
Plus:			
CO&DS withheld			41,961.35
Bond interest (revenue on withheld MVLr)			3.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			40,000.00
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			<u>685.85</u>



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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	196,008.72	
9200/730	Dues and Fees (Administrative expense)	223.48	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		158.80
3321	CO&DS Distributed		194,667.52
3325	Interest on Undistributed CO&DS		1,405.88
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,964.48	
3323	CO&DS Withheld for Administration		2,964.48
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	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
3321	CO&DS Distributed		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	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,840.67	
3323	CO&DS Withheld for Administration		5,840.67
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

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

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2021-22 fiscal year.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
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
3321	CO&DS Distributed		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.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
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.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
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			<u><u>-</u></u>