

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Alachua 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	165,029.75	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	569.09	
9200/710	Interest		
3321	CO&DS Distributed		155,573.53
3325	Interest on Undistributed CO&DS		10,025.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,942.78	
3323	CO&DS Withheld for Administration		15,942.78
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	730,000.00	
9200/720	Interest	180,500.00	
9200/730	SBA Sinking Fund Administration Fees	10,447.93	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		891,335.69
3326	SBA Sinking Fund Earnings		3,894.30
11XX	Cash		25,717.94
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			111,575.18
Plus:			
CO&DS withheld			891,335.69
Bond interest (revenue on withheld MVLR)			3,894.30
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			730,000.00
Interest expenditure			180,500.00
Dues and fees (fees on bond interest above)			10,447.93
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>85,857.24</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Baker County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	59,959.71	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	89.68	
9200/710	Interest		
3321	CO&DS Distributed		58,469.59
3325	Interest on Undistributed CO&DS		1,579.80
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,512.29	
3323	CO&DS Withheld for Administration		2,512.29
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	90,000.00	
9200/720	Interest	18,658.88	
9200/730	SBA Sinking Fund Administration Fees	941.92	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		106,504.12
3326	SBA Sinking Fund Earnings		465.32
11XX	Cash		2,631.36
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			11,215.73
Plus:			
CO&DS withheld			106,504.12
Bond interest (revenue on withheld MVLR)			465.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			90,000.00
Interest expenditure			18,658.88
Dues and fees (fees on bond interest above)			941.92
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>8,584.37</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Bay County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	160,481.14	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	525.59	
9200/710	Interest		
3321	CO&DS Distributed		151,747.85
3325	Interest on Undistributed CO&DS		9,258.88
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,723.97	
3323	CO&DS Withheld for Administration		14,723.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	620,000.00	
9200/720	Interest	211,800.00	
9200/730	SBA Sinking Fund Administration Fees	9,337.96	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		815,126.18
3326	SBA Sinking Fund Earnings		3,561.34
11XX	Cash		22,450.44
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			125,416.89
Plus:			
CO&DS withheld			815,126.18
Bond interest (revenue on withheld MVLR)			3,561.34
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			620,000.00
Interest expenditure			211,800.00
Dues and fees (fees on bond interest above)			9,337.96
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>102,966.45</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Bradford County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	21,153.67	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	74.61	
9200/710	Interest		
3321	CO&DS Distributed		19,914.02
3325	Interest on Undistributed CO&DS		1,314.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,090.01	
3323	CO&DS Withheld for Administration		2,090.01
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	105,000.00	
9200/720	Interest	14,347.18	
9200/730	SBA Sinking Fund Administration Fees	1,261.87	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		117,329.97
3326	SBA Sinking Fund Earnings		512.62
11XX	Cash		2,766.46
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			9,585.65
Plus:			
CO&DS withheld			117,329.97
Bond interest (revenue on withheld MVLR)			512.62
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			105,000.00
Interest expenditure			14,347.18
Dues and fees (fees on bond interest above)			1,261.87
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>6,819.19</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Brevard County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	399,957.14	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,445.03	
9200/710	Interest		
3321	CO&DS Distributed		375,946.19
3325	Interest on Undistributed CO&DS		25,455.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,875,000.00	
9200/720	Interest	445,188.76	
9200/730	SBA Sinking Fund Administration Fees	17,938.18	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,282,336.35
3326	SBA Sinking Fund Earnings		9,971.67
11XX	Cash		45,818.92
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			258,001.07
Plus:			
CO&DS withheld			2,282,336.35
Bond interest (revenue on withheld MVLR)			9,971.67
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,875,000.00
Interest expenditure			445,188.76
Dues and fees (fees on bond interest above)			17,938.18
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>212,182.15</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Broward County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	1,397,913.94	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	6,044.68	
9200/710	Interest		
3321	CO&DS Distributed		1,297,474.07
3325	Interest on Undistributed CO&DS		106,484.55
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 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	7,665,000.00	
9200/720	Interest	2,337,781.95	
9200/730	SBA Sinking Fund Administration Fees	99,826.14	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		9,822,348.53
3326	SBA Sinking Fund Earnings		42,914.45
11XX	Cash		237,345.11
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			1,373,465.68
Plus:			
CO&DS withheld			9,822,348.53
Bond interest (revenue on withheld MVLR)			42,914.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			7,665,000.00
Interest expenditure			2,337,781.95
Dues and fees (fees on bond interest above)			99,826.14
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>1,136,120.57</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Calhoun County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	68,008.40	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	36.64	
9200/710	Interest		
3321	CO&DS Distributed		67,399.61
3325	Interest on Undistributed CO&DS		645.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,026.39	
3323	CO&DS Withheld for Administration		1,026.39
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><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	-	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings		-
11XX	Cash		-
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<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 2012-2013  
Charlotte County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	116,034.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	367.75	
9200/710	Interest		
3321	CO&DS Distributed		109,923.92
3325	Interest on Undistributed CO&DS		6,478.40
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,302.30	
3323	CO&DS Withheld for Administration		10,302.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	430,000.00	
9200/720	Interest	148,150.00	
9200/730	SBA Sinking Fund Administration Fees	6,951.63	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		566,593.78
3326	SBA Sinking Fund Earnings		2,475.48
11XX	Cash		16,032.37
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			88,571.72
Plus:			
CO&DS withheld			566,593.78
Bond interest (revenue on withheld MVLR)			2,475.48
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			430,000.00
Interest expenditure			148,150.00
Dues and fees (fees on bond interest above)			6,951.63
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>72,539.35</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Citrus County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	103,767.59	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	336.20	
9200/710	Interest		
3321	CO&DS Distributed		98,181.15
3325	Interest on Undistributed CO&DS		5,922.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration		9,418.50
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	395,000.00	
9200/720	Interest	135,900.00	
9200/730	SBA Sinking Fund Administration Fees	5,307.61	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		520,300.35
3326	SBA Sinking Fund Earnings		2,273.22
11XX	Cash		13,634.04
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			79,108.80
Plus:			
CO&DS withheld			520,300.35
Bond interest (revenue on withheld MVLR)			2,273.22
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			395,000.00
Interest expenditure			135,900.00
Dues and fees (fees on bond interest above)			5,307.61
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			65,474.76

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Clay County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	416,390.27	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	738.84	
9200/710	Interest		
3321	CO&DS Distributed		404,113.47
3325	Interest on Undistributed CO&DS		13,015.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,698.17	
3323	CO&DS Withheld for Administration		20,698.17
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	770,000.00	
9200/720	Interest	203,246.07	
9200/730	SBA Sinking Fund Administration Fees	11,057.31	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		955,066.36
3326	SBA Sinking Fund Earnings		4,172.74
11XX	Cash		25,064.28
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			123,990.73
Plus:			
CO&DS withheld			955,066.36
Bond interest (revenue on withheld MVLR)			4,172.74
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			770,000.00
Interest expenditure			203,246.07
Dues and fees (fees on bond interest above)			11,057.31
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>98,926.45</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Collier County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	732,360.23	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	955.08	
9200/710	Interest		
3321	CO&DS Distributed		716,490.37
3325	Interest on Undistributed CO&DS		16,824.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,755.92	
3323	CO&DS Withheld for Administration		26,755.92
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	820,000.00	
9200/720	Interest	242,500.00	
9200/730	SBA Sinking Fund Administration Fees	12,664.16	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,040,481.71
3326	SBA Sinking Fund Earnings		4,545.93
11XX	Cash		30,136.52
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			147,384.54
Plus:			
CO&DS withheld			1,040,481.71
Bond interest (revenue on withheld MVLR)			4,545.93
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			820,000.00
Interest expenditure			242,500.00
Dues and fees (fees on bond interest above)			12,664.16
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>117,248.02</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Columbia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	69,963.93	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	180.25	
9200/710	Interest		
3321	CO&DS Distributed		66,968.78
3325	Interest on Undistributed CO&DS		3,175.40
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,049.69	
3323	CO&DS Withheld for Administration		5,049.69
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	210,000.00	
9200/720	Interest	60,250.00	
9200/730	SBA Sinking Fund Administration Fees	3,629.77	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		264,627.53
3326	SBA Sinking Fund Earnings	-	1,156.17
11XX	Cash		8,096.07
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			37,575.91
Plus:			
CO&DS withheld			264,627.53
Bond interest (revenue on withheld MVLR)			1,156.17
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			210,000.00
Interest expenditure			60,250.00
Dues and fees (fees on bond interest above)			3,629.77
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>29,479.84</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Dade County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	1,551,540.98	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	8,125.70	
9200/710	Interest		
3321	CO&DS Distributed		1,416,521.60
3325	Interest on Undistributed CO&DS		143,145.08
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	227,636.94	
3323	CO&DS Withheld for Administration		227,636.94
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	10,825,000.00	
9200/720	Interest	2,990,603.66	
9200/730	SBA Sinking Fund Administration Fees	183,270.75	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		13,531,637.46
3326	SBA Sinking Fund Earnings		59,120.57
11XX	Cash		408,116.38
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			1,870,581.78
Plus:			
CO&DS withheld			13,531,637.46
Bond interest (revenue on withheld MVLR)			59,120.57
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			10,825,000.00
Interest expenditure			2,990,603.66
Dues and fees (fees on bond interest above)			183,270.75
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>1,462,465.40</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Desoto County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	32,380.16	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	99.10	
9200/710	Interest		
3321	CO&DS Distributed		30,733.58
3325	Interest on Undistributed CO&DS		1,745.68
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,776.08	
3323	CO&DS Withheld for Administration		2,776.08
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	115,000.00	
9200/720	Interest	39,650.00	
9200/730	SBA Sinking Fund Administration Fees	1,876.21	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		151,562.34
3326	SBA Sinking Fund Earnings		662.19
11XX	Cash		4,301.68
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			23,736.36
Plus:			
CO&DS withheld			151,562.34
Bond interest (revenue on withheld MVLR)			662.19
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			115,000.00
Interest expenditure			39,650.00
Dues and fees (fees on bond interest above)			1,876.21
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			19,434.68

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Dixie County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	18,304.99	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	44.46	
9200/710	Interest		
3321	CO&DS Distributed		17,566.18
3325	Interest on Undistributed CO&DS		783.27
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,245.60	
3323	CO&DS Withheld for Administration		1,245.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	20,500.00	
9200/730	SBA Sinking Fund Administration Fees	1,029.51	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		64,228.22
3326	SBA Sinking Fund Earnings		280.62
11XX	Cash		2,020.67
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			12,411.84
Plus:			
CO&DS withheld			64,228.22
Bond interest (revenue on withheld MVLR)			280.62
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			20,500.00
Dues and fees (fees on bond interest above)			1,029.51
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>10,391.17</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Duval County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	679,764.58	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,350.47	
9200/710	Interest		
3321	CO&DS Distributed		640,708.59
3325	Interest on Undistributed CO&DS		41,406.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration		65,846.76
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	2,945,000.00	
9200/720	Interest	816,400.00	
9200/730	SBA Sinking Fund Administration Fees	47,501.92	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		3,683,228.65
3326	SBA Sinking Fund Earnings		16,092.26
11XX	Cash		109,581.01
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			505,654.55
Plus:			
CO&DS withheld			3,683,228.65
Bond interest (revenue on withheld MVLR)			16,092.26
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,945,000.00
Interest expenditure			816,400.00
Dues and fees (fees on bond interest above)			47,501.92
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>396,073.54</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Escambia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	198,595.44	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	864.46	
9200/710	Interest		
3321	CO&DS Distributed		184,231.42
3325	Interest on Undistributed CO&DS		15,228.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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	1,145,000.00	
9200/720	Interest	285,746.11	
9200/730	SBA Sinking Fund Administration Fees	15,909.87	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,406,027.44
3326	SBA Sinking Fund Earnings		6,143.02
11XX	Cash		34,485.52
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			174,692.48
Plus:			
CO&DS withheld			1,406,027.44
Bond interest (revenue on withheld MVLR)			6,143.02
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,145,000.00
Interest expenditure			285,746.11
Dues and fees (fees on bond interest above)			15,909.87
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>140,206.96</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Flagler County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	223,826.38	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	263.14	
9200/710	Interest		
3321	CO&DS Distributed		219,453.94
3325	Interest on Undistributed CO&DS		4,635.58
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,371.75	
3323	CO&DS Withheld for Administration		7,371.75
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	180,000.00	
9200/720	Interest	89,181.26	
9200/730	SBA Sinking Fund Administration Fees	5,452.33	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		264,624.31
3326	SBA Sinking Fund Earnings		1,156.16
11XX	Cash		8,853.12
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			55,830.51
Plus:			
CO&DS withheld			264,624.31
Bond interest (revenue on withheld MVLR)			1,156.16
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			180,000.00
Interest expenditure			89,181.26
Dues and fees (fees on bond interest above)			5,452.33
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>46,977.39</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Franklin County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	45,160.69	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	24.33	
9200/710	Interest		
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		428.59
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 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	-	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings		-
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<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 2012-2013**

**Gadsden County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	46,507.99	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	156.04	
9200/710	Interest		
3321	CO&DS Distributed		43,915.22
3325	Interest on Undistributed CO&DS		2,748.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	185,000.00	
9200/720	Interest	63,100.00	
9200/730	SBA Sinking Fund Administration Fees	2,237.23	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		243,133.48
3326	SBA Sinking Fund Earnings		1,062.27
11XX	Cash		6,141.48
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			36,274.58
Plus:			
CO&DS withheld			243,133.48
Bond interest (revenue on withheld MVLR)			1,062.27
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			185,000.00
Interest expenditure			63,100.00
Dues and fees (fees on bond interest above)			2,237.23
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			30,133.10

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Gilchrist 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	17,054.72	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	52.17	
9200/710	Interest		
3321	CO&DS Distributed		16,187.90
3325	Interest on Undistributed CO&DS		918.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,461.42	
3323	CO&DS Withheld for Administration		1,461.42
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	65,000.00	
9200/720	Interest	16,500.00	
9200/730	SBA Sinking Fund Administration Fees	1,622.93	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		79,778.68
3326	SBA Sinking Fund Earnings		348.56
11XX	Cash		2,995.69
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			11,537.57
Plus:			
CO&DS withheld			79,778.68
Bond interest (revenue on withheld MVLR)			348.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			65,000.00
Interest expenditure			16,500.00
Dues and fees (fees on bond interest above)			1,622.93
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>8,541.88</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Glades County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	49,108.45	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	26.46	
9200/710	Interest		
3321	CO&DS Distributed		48,668.85
3325	Interest on Undistributed CO&DS		466.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	741.15	
3323	CO&DS Withheld for Administration		741.15
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	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings		-
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<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 2012-2013  
Gulf County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	13,261.42	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	45.98	
9200/710	Interest		
3321	CO&DS Distributed		12,497.47
3325	Interest on Undistributed CO&DS		809.93
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
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	50,000.00	
9200/720	Interest	23,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,885.37	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		72,080.54
3326	SBA Sinking Fund Earnings		314.92
11XX	Cash		3,989.91
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			17,640.88
Plus:			
CO&DS withheld			72,080.54
Bond interest (revenue on withheld MVLR)			314.92
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			23,500.00
Dues and fees (fees on bond interest above)			2,885.37
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>13,650.97</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Hamilton 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	16,512.25	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	40.43	
9200/710	Interest		
3321	CO&DS Distributed		15,840.51
3325	Interest on Undistributed CO&DS		712.17
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,132.53	
3323	CO&DS Withheld for Administration		1,132.53
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	45,000.00	
9200/720	Interest	14,750.00	
9200/730	SBA Sinking Fund Administration Fees	1,822.73	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		58,528.96
3326	SBA Sinking Fund Earnings		255.72
11XX	Cash		2,788.05
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			11,076.44
Plus:			
CO&DS withheld			58,528.96
Bond interest (revenue on withheld MVLR)			255.72
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			14,750.00
Dues and fees (fees on bond interest above)			1,822.73
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>8,288.39</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Hardee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	45,379.64	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	102.66	
9200/710	Interest		
3321	CO&DS Distributed		43,673.87
3325	Interest on Undistributed CO&DS		1,808.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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 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	105,000.00	
9200/720	Interest	43,100.00	
9200/730	SBA Sinking Fund Administration Fees	1,009.38	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		145,174.27
3326	SBA Sinking Fund Earnings		634.28
11XX	Cash		3,300.83
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			23,770.12
Plus:			
CO&DS withheld			145,174.27
Bond interest (revenue on withheld MVLR)			634.28
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			105,000.00
Interest expenditure			43,100.00
Dues and fees (fees on bond interest above)			1,009.38
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>20,469.29</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Hendry County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	43,755.78	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	150.15	
9200/710	Interest		
3321	CO&DS Distributed		41,260.88
3325	Interest on Undistributed CO&DS		2,645.05
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,206.30	
3323	CO&DS Withheld for Administration		4,206.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	190,000.00	
9200/720	Interest	50,000.00	
9200/730	SBA Sinking Fund Administration Fees	3,082.53	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		234,952.82
3326	SBA Sinking Fund Earnings		1,026.52
11XX	Cash		7,103.19
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			31,301.45
Plus:			
CO&DS withheld			234,952.82
Bond interest (revenue on withheld MVLR)			1,026.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			190,000.00
Interest expenditure			50,000.00
Dues and fees (fees on bond interest above)			3,082.53
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			24,198.26

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Hernando County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	109,293.52	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	469.52	
9200/710	Interest		
3321	CO&DS Distributed		101,491.77
3325	Interest on Undistributed CO&DS		8,271.27
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	13,153.41	
3323	CO&DS Withheld for Administration		13,153.41
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	530,000.00	
9200/720	Interest	246,508.01	
9200/730	SBA Sinking Fund Administration Fees	5,568.82	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		762,248.82
3326	SBA Sinking Fund Earnings		3,330.31
11XX	Cash		16,497.70
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			135,550.93
Plus:			
CO&DS withheld			762,248.82
Bond interest (revenue on withheld MVLR)			3,330.31
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			530,000.00
Interest expenditure			246,508.01
Dues and fees (fees on bond interest above)			5,568.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>119,053.23</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Highlands 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	76,821.10	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	239.73	
9200/710	Interest		
3321	CO&DS Distributed		72,837.62
3325	Interest on Undistributed CO&DS		4,223.21
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,715.98	
3323	CO&DS Withheld for Administration		6,715.98
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	305,000.00	
9200/720	Interest	71,150.00	
9200/730	SBA Sinking Fund Administration Fees	5,441.91	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		368,178.40
3326	SBA Sinking Fund Earnings		1,608.59
11XX	Cash		11,804.92
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			46,603.45
Plus:			
CO&DS withheld			368,178.40
Bond interest (revenue on withheld MVLR)			1,608.59
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			305,000.00
Interest expenditure			71,150.00
Dues and fees (fees on bond interest above)			5,441.91
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>34,798.53</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Hillsborough 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	787,789.90	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	4,093.55	
9200/710	Interest		
3321	CO&DS Distributed		719,770.39
3325	Interest on Undistributed CO&DS		72,113.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	114,678.03	
3323	CO&DS Withheld for Administration		114,678.03
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	4,790,000.00	
9200/720	Interest	2,149,174.01	
9200/730	SBA Sinking Fund Administration Fees	110,028.29	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		6,810,753.58
3326	SBA Sinking Fund Earnings		29,756.61
11XX	Cash		208,692.11
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			1,304,888.09
Plus:			
CO&DS withheld			6,810,753.58
Bond interest (revenue on withheld MVLR)			29,756.61
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,790,000.00
Interest expenditure			2,149,174.01
Dues and fees (fees on bond interest above)			110,028.29
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>1,096,195.98</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Holmes County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	35,291.90	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	60.91	
9200/710	Interest		
3321	CO&DS Distributed		34,279.72
3325	Interest on Undistributed CO&DS		1,073.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	29,250.00	
9200/730	SBA Sinking Fund Administration Fees	56.83	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		77,779.79
3326	SBA Sinking Fund Earnings		492.02
11XX	Cash		1,035.02
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			14,601.23
Plus:			
CO&DS withheld			77,779.79
Bond interest (revenue on withheld MVLR)			492.02
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			29,250.00
Dues and fees (fees on bond interest above)			56.83
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>13,566.21</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Indian River 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	79,303.44	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	360.72	
9200/710	Interest		
3321	CO&DS Distributed		73,309.70
3325	Interest on Undistributed CO&DS		6,354.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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 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	330,000.00	
9200/720	Interest	270,312.50	
9200/730	SBA Sinking Fund Administration Fees	3,225.06	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		590,265.10
3326	SBA Sinking Fund Earnings		2,578.91
11XX	Cash		10,693.55
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			143,338.19
Plus:			
CO&DS withheld			590,265.10
Bond interest (revenue on withheld MVLR)			2,578.91
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			330,000.00
Interest expenditure			270,312.50
Dues and fees (fees on bond interest above)			3,225.06
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>132,644.64</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Jackson County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	55,674.45	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	155.19	
9200/710	Interest		
3321	CO&DS Distributed		53,095.85
3325	Interest on Undistributed CO&DS		2,733.79
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration		4,347.42
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	175,000.00	
9200/720	Interest	62,100.00	
9200/730	SBA Sinking Fund Administration Fees	2,160.46	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		232,384.73
3326	SBA Sinking Fund Earnings	-	1,015.30
11XX	Cash		5,860.43
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			35,627.16
Plus:			
CO&DS withheld			232,384.73
Bond interest (revenue on withheld MVLR)			1,015.30
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			175,000.00
Interest expenditure			62,100.00
Dues and fees (fees on bond interest above)			2,160.46
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			29,766.73

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Jefferson County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	23,930.86	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	42.92	
9200/710	Interest		
3321	CO&DS Distributed		23,217.77
3325	Interest on Undistributed CO&DS		756.01
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,202.25	
3323	CO&DS Withheld for Administration		1,202.25
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	6,674.98	
9200/730	SBA Sinking Fund Administration Fees	405.78	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		55,729.98
3326	SBA Sinking Fund Earnings		243.49
11XX	Cash		1,107.29
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			4,093.41
Plus:			
CO&DS withheld			55,729.98
Bond interest (revenue on withheld MVLR)			243.49
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			6,674.98
Dues and fees (fees on bond interest above)			405.78
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			2,986.12

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Lafayette County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	10,123.49	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	20.77	
9200/710	Interest		
3321	CO&DS Distributed		9,778.32
3325	Interest on Undistributed CO&DS		365.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	581.94	
3323	CO&DS Withheld for Administration		581.94
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	20,000.00	
9200/720	Interest	9,000.00	
9200/730	SBA Sinking Fund Administration Fees	1,096.67	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		28,435.74
3326	SBA Sinking Fund Earnings		124.24
11XX	Cash		1,536.69
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			6,738.12
Plus:			
CO&DS withheld			28,435.74
Bond interest (revenue on withheld MVLR)			124.24
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			20,000.00
Interest expenditure			9,000.00
Dues and fees (fees on bond interest above)			1,096.67
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			5,201.43

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Lake County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	163,441.29	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	792.96	
9200/710	Interest		
3321	CO&DS Distributed		150,265.31
3325	Interest on Undistributed CO&DS		13,968.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,214.16	
3323	CO&DS Withheld for Administration		22,214.16
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	825,000.00	
9200/720	Interest	505,830.78	
9200/730	SBA Sinking Fund Administration Fees	17,094.79	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,308,464.53
3326	SBA Sinking Fund Earnings		5,716.76
11XX	Cash		33,744.28
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			289,853.60
Plus:			
CO&DS withheld			1,308,464.53
Bond interest (revenue on withheld MVLR)			5,716.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			825,000.00
Interest expenditure			505,830.78
Dues and fees (fees on bond interest above)			17,094.79
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>256,109.32</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Lee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	1,138,714.66	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,816.89	
9200/710	Interest		
3321	CO&DS Distributed		1,108,524.82
3325	Interest on Undistributed CO&DS		32,006.73
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	50,898.81	
3323	CO&DS Withheld for Administration		50,898.81
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	1,650,000.00	
9200/720	Interest	627,328.21	
9200/730	SBA Sinking Fund Administration Fees	23,742.95	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,233,830.37
3326	SBA Sinking Fund Earnings		9,759.74
11XX	Cash		57,481.05
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			363,704.01
Plus:			
CO&DS withheld			2,233,830.37
Bond interest (revenue on withheld MVLR)			9,759.74
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,650,000.00
Interest expenditure			627,328.21
Dues and fees (fees on bond interest above)			23,742.95
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			306,222.96

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Leon County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	187,634.99	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	725.52	
9200/710	Interest		
3321	CO&DS Distributed		175,579.55
3325	Interest on Undistributed CO&DS		12,780.96
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	905,000.00	
9200/720	Interest	278,237.50	
9200/730	SBA Sinking Fund Administration Fees	13,392.64	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,159,093.48
3326	SBA Sinking Fund Earnings		5,064.15
11XX	Cash		32,472.51
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			166,879.81
Plus:			
CO&DS withheld			1,159,093.48
Bond interest (revenue on withheld MVLR)			5,064.15
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			905,000.00
Interest expenditure			278,237.50
Dues and fees (fees on bond interest above)			13,392.64
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>134,407.30</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Levy County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	32,197.55	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	123.39	
9200/710	Interest		
3321	CO&DS Distributed		30,147.29
3325	Interest on Undistributed CO&DS		2,173.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,456.66	
3323	CO&DS Withheld for Administration		3,456.66
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	150,000.00	
9200/720	Interest	50,850.00	
9200/730	SBA Sinking Fund Administration Fees	3,147.81	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		196,840.05
3326	SBA Sinking Fund Earnings		860.01
11XX	Cash		6,297.75
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			31,920.87
Plus:			
CO&DS withheld			196,840.05
Bond interest (revenue on withheld MVLR)			860.01
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			150,000.00
Interest expenditure			50,850.00
Dues and fees (fees on bond interest above)			3,147.81
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>25,623.12</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Liberty County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	9,031.55	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	23.32	
9200/710	Interest		
3321	CO&DS Distributed		8,644.05
3325	Interest on Undistributed CO&DS		410.82
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	653.31	
3323	CO&DS Withheld for Administration		653.31
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	25,000.00	
9200/720	Interest	9,900.00	
9200/730	SBA Sinking Fund Administration Fees	717.99	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		34,256.64
3326	SBA Sinking Fund Earnings		149.67
11XX	Cash		1,211.68
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			6,430.90
Plus:			
CO&DS withheld			34,256.64
Bond interest (revenue on withheld MVLR)			149.67
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			25,000.00
Interest expenditure			9,900.00
Dues and fees (fees on bond interest above)			717.99
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>5,219.22</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Madison 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	26,198.28	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	56.60	
9200/710	Interest		
3321	CO&DS Distributed		25,257.79
3325	Interest on Undistributed CO&DS		997.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	60,000.00	
9200/720	Interest	20,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,392.44	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		78,864.59
3326	SBA Sinking Fund Earnings		344.56
11XX	Cash		3,683.29
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			15,116.31
Plus:			
CO&DS withheld			78,864.59
Bond interest (revenue on withheld MVLR)			344.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			60,000.00
Interest expenditure			20,500.00
Dues and fees (fees on bond interest above)			2,392.44
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>11,433.02</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	185,253.95	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	961.41	
9200/710	Interest		
3321	CO&DS Distributed		169,279.00
3325	Interest on Undistributed CO&DS		16,936.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,933.10	
3323	CO&DS Withheld for Administration		26,933.10
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	1,100,000.00	
9200/720	Interest	529,098.01	
9200/730	SBA Sinking Fund Administration Fees	16,721.12	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,599,327.90
3326	SBA Sinking Fund Earnings		6,987.56
11XX	Cash		39,503.67
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			300,569.71
Plus:			
CO&DS withheld			1,599,327.90
Bond interest (revenue on withheld MVLR)			6,987.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,100,000.00
Interest expenditure			529,098.01
Dues and fees (fees on bond interest above)			16,721.12
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>261,066.04</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Marion County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	313,173.11	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	851.63	
9200/710	Interest		
3321	CO&DS Distributed		299,022.19
3325	Interest on Undistributed CO&DS		15,002.55
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,857.86	
3323	CO&DS Withheld for Administration		23,857.86
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	1,035,000.00	
9200/720	Interest	254,210.40	
9200/730	SBA Sinking Fund Administration Fees	8,514.79	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,267,643.95
3326	SBA Sinking Fund Earnings		5,538.42
11XX	Cash		24,542.82
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			143,988.09
Plus:			
CO&DS withheld			1,267,643.95
Bond interest (revenue on withheld MVLR)			5,538.42
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,035,000.00
Interest expenditure			254,210.40
Dues and fees (fees on bond interest above)			8,514.79
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			119,445.27

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Martin County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	199,077.60	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	872.04	
9200/710	Interest		
3321	CO&DS Distributed		184,587.56
3325	Interest on Undistributed CO&DS		15,362.08
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	915,000.00	
9200/720	Interest	527,870.35	
9200/730	SBA Sinking Fund Administration Fees	13,664.64	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,419,622.84
3326	SBA Sinking Fund Earnings		6,202.42
11XX	Cash		30,709.73
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			293,877.00
Plus:			
CO&DS withheld			1,419,622.84
Bond interest (revenue on withheld MVLR)			6,202.42
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			915,000.00
Interest expenditure			527,870.35
Dues and fees (fees on bond interest above)			13,664.64
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>263,167.27</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Monroe County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	56,013.27	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	175.37	
9200/710	Interest		
3321	CO&DS Distributed		53,099.30
3325	Interest on Undistributed CO&DS		3,089.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,912.83	
3323	CO&DS Withheld for Administration		4,912.83
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	240,000.00	
9200/720	Interest	34,161.02	
9200/730	SBA Sinking Fund Administration Fees	2,622.45	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		269,509.87
3326	SBA Sinking Fund Earnings		1,177.51
11XX	Cash		6,096.09
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			22,086.59
Plus:			
CO&DS withheld			269,509.87
Bond interest (revenue on withheld MVLR)			1,177.51
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			240,000.00
Interest expenditure			34,161.02
Dues and fees (fees on bond interest above)			2,622.45
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>15,990.50</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Nassau County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	69,841.19	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	204.64	
9200/710	Interest		
3321	CO&DS Distributed		66,440.89
3325	Interest on Undistributed CO&DS		3,604.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,732.76	
3323	CO&DS Withheld for Administration		5,732.76
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	235,000.00	
9200/720	Interest	81,350.00	
9200/730	SBA Sinking Fund Administration Fees	4,287.27	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		310,010.35
3326	SBA Sinking Fund Earnings		1,354.45
11XX	Cash		9,272.47
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			49,577.02
Plus:			
CO&DS withheld			310,010.35
Bond interest (revenue on withheld MVLR)			1,354.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			235,000.00
Interest expenditure			81,350.00
Dues and fees (fees on bond interest above)			4,287.27
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>40,304.55</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Okaloosa County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	111,413.55	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	583.39	
9200/710	Interest		
3321	CO&DS Distributed		101,719.80
3325	Interest on Undistributed CO&DS		10,277.14
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,343.25	
3323	CO&DS Withheld for Administration		16,343.25
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	775,000.00	
9200/720	Interest	216,825.00	
9200/730	SBA Sinking Fund Administration Fees	13,989.59	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		971,486.95
3326	SBA Sinking Fund Earnings		4,244.49
11XX	Cash		30,083.15
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			137,052.39
Plus:			
CO&DS withheld			971,486.95
Bond interest (revenue on withheld MVLR)			4,244.49
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			775,000.00
Interest expenditure			216,825.00
Dues and fees (fees on bond interest above)			13,989.59
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>106,969.24</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Okeechobee 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	40,325.04	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	137.92	
9200/710	Interest		
3321	CO&DS Distributed		38,033.29
3325	Interest on Undistributed CO&DS		2,429.67
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,863.79	
3323	CO&DS Withheld for Administration		3,863.79
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	165,000.00	
9200/720	Interest	55,100.00	
9200/730	SBA Sinking Fund Administration Fees	3,722.42	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		215,688.92
3326	SBA Sinking Fund Earnings	-	942.36
11XX	Cash		7,191.14
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			35,208.30
Plus:			
CO&DS withheld			215,688.92
Bond interest (revenue on withheld MVLR)			942.36
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			165,000.00
Interest expenditure			55,100.00
Dues and fees (fees on bond interest above)			3,722.42
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>28,017.16</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Orange County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	2,077,057.21	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,755.53	
9200/710	Interest		
3321	CO&DS Distributed		2,014,654.43
3325	Interest on Undistributed CO&DS		66,158.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	105,208.47	
3323	CO&DS Withheld for Administration		105,208.47
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	3,795,000.00	
9200/720	Interest	1,200,400.00	
9200/730	SBA Sinking Fund Administration Fees	55,509.44	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		4,894,035.10
3326	SBA Sinking Fund Earnings	-	21,382.34
11XX	Cash		135,492.00
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			715,584.51
Plus:			
CO&DS withheld			4,894,035.10
Bond interest (revenue on withheld MVLR)			21,382.34
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			3,795,000.00
Interest expenditure			1,200,400.00
Dues and fees (fees on bond interest above)			55,509.44
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>580,092.51</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Osceola County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	539,785.61	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,178.35	
9200/710	Interest		
3321	CO&DS Distributed		520,205.87
3325	Interest on Undistributed CO&DS		20,758.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	33,010.62	
3323	CO&DS Withheld for Administration		33,010.62
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,165,000.00	
9200/720	Interest	512,796.37	
9200/730	SBA Sinking Fund Administration Fees	13,224.55	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,647,491.51
3326	SBA Sinking Fund Earnings		7,197.99
11XX	Cash		36,331.42
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			285,075.17
Plus:			
CO&DS withheld			1,647,491.51
Bond interest (revenue on withheld MVLR)			7,197.99
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,165,000.00
Interest expenditure			512,796.37
Dues and fees (fees on bond interest above)			13,224.55
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			248,743.75

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Palm Beach 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	1,154,811.85	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,646.85	
9200/710	Interest		
3321	CO&DS Distributed		1,094,214.88
3325	Interest on Undistributed CO&DS		64,243.82
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	102,163.95	
3323	CO&DS Withheld for Administration		102,163.95
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	4,280,000.00	
9200/720	Interest	1,441,043.41	
9200/730	SBA Sinking Fund Administration Fees	33,736.21	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		5,614,551.17
3326	SBA Sinking Fund Earnings		24,530.32
11XX	Cash		115,698.13
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			792,134.80
Plus:			
CO&DS withheld			5,614,551.17
Bond interest (revenue on withheld MVLR)			24,530.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,280,000.00
Interest expenditure			1,441,043.41
Dues and fees (fees on bond interest above)			33,736.21
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>676,436.67</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Pasco County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	300,523.98	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,441.51	
9200/710	Interest		
3321	CO&DS Distributed		276,571.54
3325	Interest on Undistributed CO&DS		25,393.95
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,382.82	
3323	CO&DS Withheld for Administration		40,382.82
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	1,635,000.00	
9200/720	Interest	782,139.06	
9200/730	SBA Sinking Fund Administration Fees	36,554.53	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,375,233.64
3326	SBA Sinking Fund Earnings		10,377.54
11XX	Cash		68,082.41
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			467,780.02
Plus:			
CO&DS withheld			2,375,233.64
Bond interest (revenue on withheld MVLR)			10,377.54
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,635,000.00
Interest expenditure			782,139.06
Dues and fees (fees on bond interest above)			36,554.53
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>399,697.61</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Pinellas County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	543,272.00	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,412.39	
9200/710	Interest		
3321	CO&DS Distributed		503,187.16
3325	Interest on Undistributed CO&DS		42,497.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,775,000.00	
9200/720	Interest	1,237,850.00	
9200/730	SBA Sinking Fund Administration Fees	140,390.95	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		3,934,655.48
3326	SBA Sinking Fund Earnings		17,190.76
11XX	Cash		201,394.71
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			905,833.69
Plus:			
CO&DS withheld			3,934,655.48
Bond interest (revenue on withheld MVLR)			17,190.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,775,000.00
Interest expenditure			1,237,850.00
Dues and fees (fees on bond interest above)			140,390.95
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>704,438.98</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Polk County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	471,150.50	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,792.73	
9200/710	Interest		
3321	CO&DS Distributed		441,362.02
3325	Interest on Undistributed CO&DS		31,581.21
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	50,222.13	
3323	CO&DS Withheld for Administration		50,222.13
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	2,170,000.00	
9200/720	Interest	743,766.55	
9200/730	SBA Sinking Fund Administration Fees	36,510.46	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,856,557.85
3326	SBA Sinking Fund Earnings		12,480.48
11XX	Cash		81,238.68
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			447,755.34
Plus:			
CO&DS withheld			2,856,557.85
Bond interest (revenue on withheld MVLR)			12,480.48
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,170,000.00
Interest expenditure			743,766.55
Dues and fees (fees on bond interest above)			36,510.46
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			366,516.66

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Putnam County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	80,783.18	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	268.23	
9200/710	Interest		
3321	CO&DS Distributed		76,326.16
3325	Interest on Undistributed CO&DS		4,725.25
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	325,000.00	
9200/720	Interest	99,191.02	
9200/730	SBA Sinking Fund Administration Fees	6,059.59	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		417,115.50
3326	SBA Sinking Fund Earnings	-	1,822.40
11XX	Cash		11,312.71
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			61,891.83
Plus:			
CO&DS withheld			417,115.50
Bond interest (revenue on withheld MVLR)			1,822.40
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			325,000.00
Interest expenditure			99,191.02
Dues and fees (fees on bond interest above)			6,059.59
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>50,579.12</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**St. Johns 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	240,700.48	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	659.24	
9200/710	Interest		
3321	CO&DS Distributed		229,746.31
3325	Interest on Undistributed CO&DS		11,613.41
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	18,468.27	
3323	CO&DS Withheld for Administration		18,468.27
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	640,000.00	
9200/720	Interest	360,227.06	
9200/730	SBA Sinking Fund Administration Fees	15,869.94	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		983,003.42
3326	SBA Sinking Fund Earnings	-	4,294.80
11XX	Cash		28,798.78
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			213,793.01
Plus:			
CO&DS withheld			983,003.42
Bond interest (revenue on withheld MVLR)			4,294.80
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			640,000.00
Interest expenditure			360,227.06
Dues and fees (fees on bond interest above)			15,869.94
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>184,994.23</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**St. Lucie 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	461,840.56	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	761.39	
9200/710	Interest		
3321	CO&DS Distributed		449,189.18
3325	Interest on Undistributed CO&DS		13,412.77
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,329.70	
3323	CO&DS Withheld for Administration		21,329.70
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	790,000.00	
9200/720	Interest	180,213.52	
9200/730	SBA Sinking Fund Administration Fees	9,790.14	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		951,461.12
3326	SBA Sinking Fund Earnings		4,156.99
11XX	Cash		24,385.55
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			109,806.54
Plus:			
CO&DS withheld			951,461.12
Bond interest (revenue on withheld MVLR)			4,156.99
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			790,000.00
Interest expenditure			180,213.52
Dues and fees (fees on bond interest above)			9,790.14
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>85,420.99</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Santa Rosa 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	97,004.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	500.48	
9200/710	Interest		
3321	CO&DS Distributed		88,688.53
3325	Interest on Undistributed CO&DS		8,816.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,020.50	
3323	CO&DS Withheld for Administration		14,020.50
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	610,000.00	
9200/720	Interest	237,735.79	
9200/730	SBA Sinking Fund Administration Fees	8,042.67	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		831,990.97
3326	SBA Sinking Fund Earnings		3,635.02
11XX	Cash		20,152.47
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			135,889.72
Plus:			
CO&DS withheld			831,990.97
Bond interest (revenue on withheld MVLR)			3,635.02
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			610,000.00
Interest expenditure			237,735.79
Dues and fees (fees on bond interest above)			8,042.67
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>115,737.25</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Sarasota 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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	198,034.26	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,027.26	
9200/710	Interest		
3321	CO&DS Distributed		180,965.04
3325	Interest on Undistributed CO&DS		18,096.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,777.98	
3323	CO&DS Withheld for Administration		28,777.98
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	1,165,000.00	
9200/720	Interest	574,741.25	
9200/730	SBA Sinking Fund Administration Fees	24,755.45	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,708,788.98
3326	SBA Sinking Fund Earnings		7,465.81
11XX	Cash		48,241.91
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			339,760.75
Plus:			
CO&DS withheld			1,708,788.98
Bond interest (revenue on withheld MVLR)			7,465.81
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,165,000.00
Interest expenditure			574,741.25
Dues and fees (fees on bond interest above)			24,755.45
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>291,518.84</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Seminole County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	336,138.20	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,337.33	
9200/710	Interest		
3321	CO&DS Distributed		313,916.77
3325	Interest on Undistributed CO&DS		23,558.76
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,464.39	
3323	CO&DS Withheld for Administration		37,464.39
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,480,000.00	
9200/720	Interest	700,785.84	
9200/730	SBA Sinking Fund Administration Fees	41,757.80	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,146,244.84
3326	SBA Sinking Fund Earnings		9,377.08
11XX	Cash		66,921.72
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			436,709.29
Plus:			
CO&DS withheld			2,146,244.84
Bond interest (revenue on withheld MVLR)			9,377.08
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,480,000.00
Interest expenditure			700,785.84
Dues and fees (fees on bond interest above)			41,757.80
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>369,787.57</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Sumter County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	95,565.94	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	146.13	
9200/710	Interest		
3321	CO&DS Distributed		93,137.84
3325	Interest on Undistributed CO&DS		2,574.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,093.68	
3323	CO&DS Withheld for Administration		4,093.68
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	145,000.00	
9200/720	Interest	34,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,418.76	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		175,680.48
3326	SBA Sinking Fund Earnings		767.56
11XX	Cash		5,470.72
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			22,161.82
Plus:			
CO&DS withheld			175,680.48
Bond interest (revenue on withheld MVLR)			767.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			145,000.00
Interest expenditure			34,500.00
Dues and fees (fees on bond interest above)			2,418.76
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>16,691.10</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Suwannee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	39,128.86	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	113.42	
9200/710	Interest		
3321	CO&DS Distributed		37,244.26
3325	Interest on Undistributed CO&DS		1,998.02
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,177.36	
3323	CO&DS Withheld for Administration		3,177.36
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	130,000.00	
9200/720	Interest	44,900.00	
9200/730	SBA Sinking Fund Administration Fees	2,650.02	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		171,402.38
3326	SBA Sinking Fund Earnings		748.87
11XX	Cash		5,398.77
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			27,930.36
Plus:			
CO&DS withheld			171,402.38
Bond interest (revenue on withheld MVLR)			748.87
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			130,000.00
Interest expenditure			44,900.00
Dues and fees (fees on bond interest above)			2,650.02
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>22,531.59</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Taylor County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	103,727.07	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	55.88	
9200/710	Interest		
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		984.41
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></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 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	-	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings		-
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<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 2012-2013  
Union County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	21,551.54	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	43.48	
9200/710	Interest		
3321	CO&DS Distributed		20,829.12
3325	Interest on Undistributed CO&DS		765.90
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,217.97	
3323	CO&DS Withheld for Administration		1,217.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	15,183.92	
9200/730	SBA Sinking Fund Administration Fees	1,666.78	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		59,150.91
3326	SBA Sinking Fund Earnings		258.43
11XX	Cash		2,441.36
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			10,951.07
Plus:			
CO&DS withheld			59,150.91
Bond interest (revenue on withheld MVLR)			258.43
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			15,183.92
Dues and fees (fees on bond interest above)			1,666.78
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>8,509.71</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Volusia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	336,372.33	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,226.73	
9200/710	Interest		
3321	CO&DS Distributed		315,988.69
3325	Interest on Undistributed CO&DS		21,610.37
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,365.96	
3323	CO&DS Withheld for Administration		34,365.96
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	1,470,000.00	
9200/720	Interest	509,724.98	
9200/730	SBA Sinking Fund Administration Fees	20,626.11	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,940,709.35
3326	SBA Sinking Fund Earnings		8,479.08
11XX	Cash		51,162.66
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			298,089.69
Plus:			
CO&DS withheld			1,940,709.35
Bond interest (revenue on withheld MVLR)			8,479.08
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,470,000.00
Interest expenditure			509,724.98
Dues and fees (fees on bond interest above)			20,626.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>246,927.03</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Wakulla County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	63,322.85	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	102.70	
9200/710	Interest		
3321	CO&DS Distributed		61,616.33
3325	Interest on Undistributed CO&DS		1,809.22
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,877.12	
3323	CO&DS Withheld for Administration		2,877.12
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	95,000.00	
9200/720	Interest	34,850.00	
9200/730	SBA Sinking Fund Administration Fees	1,193.60	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		127,314.55
3326	SBA Sinking Fund Earnings		556.25
11XX	Cash		3,172.80
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			19,960.51
Plus:			
CO&DS withheld			127,314.55
Bond interest (revenue on withheld MVLR)			556.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			95,000.00
Interest expenditure			34,850.00
Dues and fees (fees on bond interest above)			1,193.60
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>16,787.71</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Walton County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	107,165.29	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	135.50	
9200/710	Interest		
3321	CO&DS Distributed		104,913.83
3325	Interest on Undistributed CO&DS		2,386.96
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,795.87	
3323	CO&DS Withheld for Administration		3,795.87
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	120,000.00	
9200/720	Interest	27,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,225.94	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		144,348.30
3326	SBA Sinking Fund Earnings		630.67
11XX	Cash		4,746.97
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			18,254.79
Plus:			
CO&DS withheld			144,348.30
Bond interest (revenue on withheld MVLR)			630.67
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			120,000.00
Interest expenditure			27,500.00
Dues and fees (fees on bond interest above)			2,225.94
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>13,507.82</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Washington County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<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 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 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 2012-2013 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	102,689.09	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	70.64	
9200/710	Interest		
3321	CO&DS Distributed		101,515.31
3325	Interest on Undistributed CO&DS		1,244.42
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,978.95	
3323	CO&DS Withheld for Administration		1,978.95
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	20,000.00	
9200/720	Interest	9,000.00	
9200/730	SBA Sinking Fund Administration Fees	1,005.68	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds		28,435.74
3326	SBA Sinking Fund Earnings		124.24
11XX	Cash		1,445.70
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			6,556.14
Plus:			
CO&DS withheld			28,435.74
Bond interest (revenue on withheld MVLR)			124.24
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			20,000.00
Interest expenditure			9,000.00
Dues and fees (fees on bond interest above)			1,005.68
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			5,110.44

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Brevard Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	211,301.27	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	267.26	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		206,860.41
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,708.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,487.10	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,487.10
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	245,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	44,969.36	
64500	SBA Sinking Fund Administration Fees	208.07	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		284,792.49
48100	SBA Sinking Fund Earnings	-	1,400.23
102XX	Investments - Cash Equivalent (SBA)		3,984.71
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			22,461.21
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		284,792.49
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,400.23
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		245,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		44,969.36
	Other Services (Admin Charges - SBA)		208.07
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			18,476.50

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Broward College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	551,193.25	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	615.54	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		540,965.23
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		10,843.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	17,244.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		17,244.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	440,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	163,500.00	
64500	SBA Sinking Fund Administration Fees	432.08	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		591,390.77
48100	SBA Sinking Fund Earnings	-	5,386.64
102XX	Investments - Cash Equivalent (SBA)		7,154.67
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			77,713.02
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		591,390.77
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		5,386.64
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		440,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		163,500.00
	Other Services (Admin Charges - SBA)		432.08
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>70,558.35</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
College of Central Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	121,082.26	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	124.22	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		119,018.15
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,188.33
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,480.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,480.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	95,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	16,570.54	
64500	SBA Sinking Fund Administration Fees	3,904.71	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		109,501.85
48100	SBA Sinking Fund Earnings	-	478.42
102XX	Investments - Cash Equivalent (SBA)		5,494.98
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			16,053.17
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		109,501.85
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		478.42
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		95,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		16,570.54
	Other Services (Admin Charges - SBA)		3,904.71
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>10,558.19</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Chipola College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	15,359.79	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	38.34	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		14,722.77
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		675.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,074.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,074.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	45,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	12,000.00	
64500	SBA Sinking Fund Administration Fees	3,587.06	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		55,803.23
48100	SBA Sinking Fund Earnings	-	243.81
102XX	Investments - Cash Equivalent (SBA)		4,540.02
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			13,207.71
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		55,803.23
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		243.81
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		45,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		12,000.00
	Other Services (Admin Charges - SBA)		3,587.06
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>8,667.69</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Daytona State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	99,613.87	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	316.98	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		94,346.83
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		5,584.02
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		8,880.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	355,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	141,670.52	
64500	SBA Sinking Fund Administration Fees	4,058.13	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		488,773.17
48100	SBA Sinking Fund Earnings	-	2,135.48
102XX	Investments - Cash Equivalent (SBA)		9,820.00
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			79,454.12
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		488,773.17
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		2,135.48
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		355,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		141,670.52
	Other Services (Admin Charges - SBA)		4,058.13
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>69,634.12</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Edison State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	100,289.01	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	194.69	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		97,054.06
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		3,429.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,454.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		5,454.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	165,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	100,445.28	
64500	SBA Sinking Fund Administration Fees	10,039.91	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		261,091.94
48100	SBA Sinking Fund Earnings	-	1,140.73
102XX	Investments - Cash Equivalent (SBA)		13,252.52
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			70,868.29
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		261,091.94
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,140.73
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		165,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		100,445.28
	Other Services (Admin Charges - SBA)		10,039.91
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>57,615.77</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Florida State College at Jacksonville**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	285,008.59	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	595.20	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		275,118.67
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		10,485.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,674.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		16,674.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	620,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	216,750.00	
64500	SBA Sinking Fund Administration Fees	598.96	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		819,807.33
48100	SBA Sinking Fund Earnings	-	13,114.93
102XX	Investments - Cash Equivalent (SBA)		4,426.70
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			91,388.28
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		819,807.33
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		13,114.93
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		620,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		216,750.00
	Other Services (Admin Charges - SBA)		598.96
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>86,961.58</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Florida Keys Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	12,089.71	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	25.49	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		11,666.21
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		448.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		714.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	6,000.00	
64500	SBA Sinking Fund Administration Fees	2,451.63	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		35,219.79
48100	SBA Sinking Fund Earnings	-	153.88
102XX	Investments - Cash Equivalent (SBA)		3,077.96
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			7,909.37
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		35,219.79
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		153.88
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		30,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		6,000.00
	Other Services (Admin Charges - SBA)		2,451.63
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			4,831.41

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Gulf Coast State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	34,279.20	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	92.31	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		32,745.35
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,626.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,586.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,586.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	110,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	30,000.00	
64500	SBA Sinking Fund Administration Fees	11,150.43	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		137,068.65
48100	SBA Sinking Fund Earnings	-	598.86
102XX	Investments - Cash Equivalent (SBA)		13,482.92
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			37,388.41
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		137,068.65
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		598.86
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		110,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		30,000.00
	Other Services (Admin Charges - SBA)		11,150.43
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			23,905.49

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Hillsborough Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	413,608.72	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	411.86	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		406,765.13
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		7,255.45
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,538.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		11,538.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	255,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	101,700.00	
64500	SBA Sinking Fund Administration Fees	256.37	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		350,896.87
48100	SBA Sinking Fund Earnings		27,445.96
102XX	Investments - Cash Equivalent (SBA)	21,386.46	
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		350,896.87
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		27,445.96
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		255,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		101,700.00
	Other Services (Admin Charges - SBA)		256.37
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>21,386.46</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Indian River State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	99,142.52	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	275.00	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		94,573.01
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,844.51
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,704.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,704.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	305,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	113,236.49	
64500	SBA Sinking Fund Administration Fees	19,981.07	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		411,322.99
48100	SBA Sinking Fund Earnings		1,797.10
102XX	Investments - Cash Equivalent (SBA)		25,097.47
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			96,769.14
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		411,322.99
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,797.10
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		305,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		113,236.49
	Other Services (Admin Charges - SBA)		19,981.07
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>71,671.67</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Florida Gateway College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	84,680.03	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	45.62	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		83,922.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		803.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,278.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,278.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			- - -

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Lake-Sumter Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	66,525.30	
	Due to Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	58.68	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		65,550.18
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,033.80
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,644.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,644.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	13,250.00	
64500	SBA Sinking Fund Administration Fees	30.98	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		42,405.82
48100	SBA Sinking Fund Earnings	-	3,561.33
102XX	Investments - Cash Equivalent (SBA)	2,686.17	-
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		42,405.82
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		3,561.33
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		30,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		13,250.00
	Other Services (Admin Charges - SBA)		30.98
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>2,686.17</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**State College of Florida, Manatee-Sarasota**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	280,676.52	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	151.21	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		278,164.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,663.73
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,236.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		4,236.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Miami Dade College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	924,576.86	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	1,107.72	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		906,170.71
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		19,513.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	31,032.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		31,032.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	1,020,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	131,973.82	
64500	SBA Sinking Fund Administration Fees	5,011.72	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,131,597.29
48100	SBA Sinking Fund Earnings	-	4,944.02
102XX	Investments - Cash Equivalent (SBA)	-	20,444.23
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			75,125.56
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		1,131,597.29
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		4,944.02
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		1,020,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		131,973.82
	Other Services (Admin Charges - SBA)		5,011.72
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			54,681.33

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**North Florida Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	44,379.49	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	23.91	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		421.18
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		669.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Northwest Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	47,530.90	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	115.23	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		45,616.26
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,029.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,228.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	140,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	29,307.33	
64500	SBA Sinking Fund Administration Fees	2,209.48	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		166,355.74
48100	SBA Sinking Fund Earnings	-	726.82
102XX	Investments - Cash Equivalent (SBA)	-	4,434.25
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			19,034.88
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		166,355.74
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		726.82
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		140,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		29,307.33
	Other Services (Admin Charges - SBA)		2,209.48
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>14,600.63</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Palm Beach State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	285,241.86	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	381.02	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		278,910.74
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		6,712.14
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,674.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		10,674.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	275,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	155,050.00	
64500	SBA Sinking Fund Administration Fees	3,812.09	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		422,015.26
48100	SBA Sinking Fund Earnings	-	1,843.81
102XX	Investments - Cash Equivalent (SBA)	-	10,003.02
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			86,020.42
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		422,015.26
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,843.81
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		275,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		155,050.00
	Other Services (Admin Charges - SBA)		3,812.09
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>76,017.40</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Pasco-Hernando Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	101,867.47	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	147.78	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		99,411.89
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,603.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,140.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		4,140.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	75,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	100,150.00	
64500	SBA Sinking Fund Administration Fees	125.99	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		172,448.11
48100	SBA Sinking Fund Earnings	-	1,268.00
102XX	Investments - Cash Equivalent (SBA)	-	1,559.88
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			50,006.73
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		172,448.11
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,268.00
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		75,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		100,150.00
	Other Services (Admin Charges - SBA)		125.99
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>48,446.85</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Pensacola State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	74,348.48	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	235.30	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		70,438.67
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,145.11
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,591.78	
42210	Revenue - License Tag Fees Appropriation (MVL R)		6,591.78
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	275,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	94,850.00	
64500	SBA Sinking Fund Administration Fees	264.79	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		362,421.55
48100	SBA Sinking Fund Earnings	-	5,755.26
102XX	Investments - Cash Equivalent (SBA)	-	1,937.98
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			39,991.37
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		362,421.55
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		5,755.26
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		275,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		94,850.00
	Other Services (Admin Charges - SBA)		264.79
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>38,053.39</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Polk State College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	167,428.94	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	154.42	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		164,863.04
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,720.32
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,326.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		4,326.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	95,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	26,750.00	
64500	SBA Sinking Fund Administration Fees	533.72	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		119,210.96
48100	SBA Sinking Fund Earnings	-	520.84
102XX	Investments - Cash Equivalent (SBA)	-	2,551.92
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			14,524.88
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		119,210.96
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		520.84
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		95,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		26,750.00
	Other Services (Admin Charges - SBA)		533.72
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>11,972.96</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
St. Johns River State College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	174,130.76	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	93.81	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		172,572.00
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,652.57
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,628.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,628.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
St. Petersburg College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	264,135.68	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	416.79	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		257,210.24
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		7,342.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,676.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		11,676.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	350,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	167,639.44	
64500	SBA Sinking Fund Administration Fees	3,097.36	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		509,513.76
48100	SBA Sinking Fund Earnings	-	2,226.10
102XX	Investments - Cash Equivalent (SBA)	-	8,996.94
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			90,809.21
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		509,513.76
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		2,226.10
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		350,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		167,639.44
	Other Services (Admin Charges - SBA)		3,097.36
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>81,812.27</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Santa Fe College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	162,287.36	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	240.73	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		158,287.26
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,240.83
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,744.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		6,744.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	250,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	39,639.36	
64500	SBA Sinking Fund Administration Fees	5,445.20	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		284,568.74
48100	SBA Sinking Fund Earnings	-	1,243.30
102XX	Investments - Cash Equivalent (SBA)	-	9,272.52
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			30,516.27
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		284,568.74
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,243.30
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		250,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		39,639.36
	Other Services (Admin Charges - SBA)		5,445.20
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>21,243.75</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Seminole State College of Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	201,066.22	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	301.35	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		196,058.98
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		5,308.59
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,442.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		8,442.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	275,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	89,748.30	
64500	SBA Sinking Fund Administration Fees	7,402.66	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		358,299.02
48100	SBA Sinking Fund Earnings	-	1,565.43
102XX	Investments - Cash Equivalent (SBA)	-	12,286.51
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			59,924.82
Plus:			
Revenue - License Tag Fees Appropriation (MVL R)			358,299.02
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			1,565.43
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			275,000.00
Interest on Debt (SBE Capital Outlay Bonds)			89,748.30
Other Services (Admin Charges - SBA)			7,402.66
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>47,638.31</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**South Florida Community College**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	89,848.29	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	48.40	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLN)		89,044.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		852.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,356.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,356.00
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 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable		-
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013  
Tallahassee Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	95,482.99	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	258.73	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		91,183.96
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,557.76
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,248.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	220,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	171,287.50	
64500	SBA Sinking Fund Administration Fees	16,744.98	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		384,768.04
48100	SBA Sinking Fund Earnings	-	1,681.08
102XX	Investments - Cash Equivalent (SBA)	-	21,583.36
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			120,214.84
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		384,768.04
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1,681.08
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		220,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		171,287.50
	Other Services (Admin Charges - SBA)		16,744.98
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			98,631.48

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2012-2013**

**Valencia College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance bond refunding for the 2012-2013 fiscal year.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2012-2013 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	363,672.91	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	580.63	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		354,024.98
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		10,228.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,266.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		16,266.00
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><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	470,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	257,525.00	
64500	SBA Sinking Fund Administration Fees	521.74	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		714,109.02
48100	SBA Sinking Fund Earnings	-	6,838.99
102XX	Investments - Cash Equivalent (SBA)	-	7,098.73
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			123,795.25
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		714,109.02
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		6,838.99
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		470,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		257,525.00
	Other Services (Admin Charges - SBA)		521.74
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>116,696.52</u>