

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Alachua County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	681,625.60	
1220	Due from Other Agencies	9,596.17	
9200/730	Dues and Fees (Administrative expense)	808.83	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		681,625.60
3325	Interest on Undistributed CO&DS		10,405.00
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	7,068.76	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		7,068.76
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	346,000.00	
9200/720	Interest	28,070.00	
9200/730	SBA Sinking Fund Administration Fees	115.24	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		365,283.62
3326	SBA Sinking Fund Earnings	-	99.68
11XX	Cash		8,801.94
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			14,337.05
Plus:			
CO&DS withheld			365,283.62
Bond interest (revenue on withheld MVLR)			99.68
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			346,000.00
Interest expenditure			28,070.00
Dues and fees (fees on bond interest above)			115.24
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>5,535.11</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Baker County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	140,392.12	
1220	Due from Other Agencies	1,512.18	
9200/730	Dues and Fees (Administrative expense)	127.46	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		140,392.12
3325	Interest on Undistributed CO&DS		1,639.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,113.90	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,113.90
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	24,000.00	
9200/720	Interest	1,200.00	
9200/730	SBA Sinking Fund Administration Fees	17.80	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		24,581.59
3326	SBA Sinking Fund Earnings	-	6.65
11XX	Cash		629.56
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			629.56
Plus:			
CO&DS withheld			24,581.59
Bond interest (revenue on withheld MVLR)			6.65
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			24,000.00
Interest expenditure			1,200.00
Dues and fees (fees on bond interest above)			17.80
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 2016-2017
Bay County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	253,878.48	
1220	Due from Other Agencies	8,862.55	
9200/730	Dues and Fees (Administrative expense)	747.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		253,878.48
3325	Interest on Undistributed CO&DS		9,609.55
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	6,528.36	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		6,528.36
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	656,000.00	
9200/720	Interest	73,370.00	
9200/730	SBA Sinking Fund Administration Fees	224.93	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		712,995.55
3326	SBA Sinking Fund Earnings	-	194.57
11XX	Cash		16,404.81
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			36,982.83
Plus:			
CO&DS withheld			712,995.55
Bond interest (revenue on withheld MVLR)			194.57
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			656,000.00
Interest expenditure			73,370.00
Dues and fees (fees on bond interest above)			224.93
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>20,578.02</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Bradford County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	136,220.24	
1220	Due from Other Agencies	1,258.01	
9200/730	Dues and Fees (Administrative expense)	106.03	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		136,220.24
3325	Interest on Undistributed CO&DS		1,364.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	926.67	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		926.67
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,000.00	
9200/720	Interest	50.00	
9200/730	SBA Sinking Fund Administration Fees	0.74	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,023.75
3326	SBA Sinking Fund Earnings	-	0.28
11XX	Cash		26.71
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			26.71
Plus:			
CO&DS withheld			1,023.75
Bond interest (revenue on withheld MVLR)			0.28
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,000.00
Interest expenditure			50.00
Dues and fees (fees on bond interest above)			0.74
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Brevard County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	421,029.81	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	945.22	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,095.12	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		362,000.00
3792	Premium on Sale of Refunding Bonds		54,828.32
2210	Accrued Interest Payable (Sinking Fund Accruals)		6,241.83
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,908,756.53	
1220	Due from Other Agencies	24,366.33	
9200/730	Dues and Fees (Administrative expense)	2,053.76	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,908,756.53
3325	Interest on Undistributed CO&DS		26,420.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	17,948.80	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		17,948.80
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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 MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	619,000.00	
9200/720	Interest	145,530.00	
9200/730	SBA Sinking Fund Administration Fees	236.45	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		749,526.01
3326	SBA Sinking Fund Earnings	-	204.54
11XX	Cash		15,035.90
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			73,076.69
Plus:			
CO&DS withheld			749,526.01
Bond interest (revenue on withheld MVL R)			204.54
Refunded bond proceeds			362,000.00
Premium on refunded bonds			54,828.32
Less:			
Principal payments			619,000.00
Interest expenditure			145,530.00
Dues and fees (fees on bond interest above)			236.45
Payments to refunded bonds escrow agent			421,029.81
Dues and fees on refunded bonds (admin and underwriter fees)			2,040.34
Discount on refunded bonds			-
Ending fund balance			<u><u>51,798.96</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Broward County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	140,799.97	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	315.94	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	366.05	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		121,000.00
3792	Premium on Sale of Refunding Bonds		18,375.65
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,106.31
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	3,767,723.12	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,451.10	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	9,098.42	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		3,234,000.00
3792	Premium on Sale of Refunding Bonds		493,403.15
2210	Accrued Interest Payable (Sinking Fund Accruals)		57,869.49
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	6,120,797.06	
1220	Due from Other Agencies	101,926.44	
9200/730	Dues and Fees (Administrative expense)	8,591.06	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		6,120,797.06
3325	Interest on Undistributed CO&DS		110,517.50
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	75,081.35	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		75,081.35
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,232,000.00	
9200/720	Interest	874,211.25	
9200/730	SBA Sinking Fund Administration Fees	1,577.04	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		4,999,025.54
3326	SBA Sinking Fund Earnings	-	1,364.17
11XX	Cash		107,398.58
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			440,796.23
Plus:			
CO&DS withheld			4,999,025.54
Bond interest (revenue on withheld MVLN)			1,364.17
Refunded bond proceeds			3,355,000.00
Premium on refunded bonds			511,778.80
Less:			
Principal payments			4,232,000.00
Interest expenditure			874,211.25
Dues and fees (fees on bond interest above)			1,577.04
Payments to refunded bonds escrow agent			140,799.97
Dues and fees on refunded bonds (admin and underwriter fees)			18,231.51
Discount on refunded bonds			-
Ending fund balance			<u><u>4,041,144.97</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Calhoun County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	64,484.01	
1220	Due from Other Agencies	591.07	
9200/730	Dues and Fees (Administrative expense)	49.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		64,484.01
3325	Interest on Undistributed CO&DS		640.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	436.25	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		436.25
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	981.99	
3323	CO&DS Withheld for Administration		981.99
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<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	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
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 2016-2017
Charlotte County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	177,003.37	
1220	Due from Other Agencies	6,201.09	
9200/730	Dues and Fees (Administrative expense)	522.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		177,003.37
3325	Interest on Undistributed CO&DS		6,723.76
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	4,567.87	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		4,567.87
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	459,000.00	
9200/720	Interest	51,970.00	
9200/730	SBA Sinking Fund Administration Fees	157.58	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		499,514.33
3326	SBA Sinking Fund Earnings	-	136.31
11XX	Cash		11,476.94
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			26,192.22
Plus:			
CO&DS withheld			499,514.33
Bond interest (revenue on withheld MVLR)			136.31
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			459,000.00
Interest expenditure			51,970.00
Dues and fees (fees on bond interest above)			157.58
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>14,715.28</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Citrus County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	160,963.91	
1220	Due from Other Agencies	5,669.12	
9200/730	Dues and Fees (Administrative expense)	477.83	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		160,963.91
3325	Interest on Undistributed CO&DS		6,146.95
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	4,176.00	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		4,176.00
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	420,000.00	
9200/720	Interest	48,000.00	
9200/730	SBA Sinking Fund Administration Fees	144.33	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		457,517.59
3326	SBA Sinking Fund Earnings	-	124.85
11XX	Cash		10,501.89
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			24,189.92
Plus:			
CO&DS withheld			457,517.59
Bond interest (revenue on withheld MVLR)			124.85
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			420,000.00
Interest expenditure			48,000.00
Dues and fees (fees on bond interest above)			144.33
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>13,688.03</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Clay County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,015,089.30	
1220	Due from Other Agencies	13,443.57	
9200/730	Dues and Fees (Administrative expense)	1,133.12	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,015,089.30
3325	Interest on Undistributed CO&DS		14,576.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	9,628.46	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		9,628.46
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,334.73	
3323	CO&DS Withheld for Administration		22,334.73
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	419,000.00	
9200/720	Interest	43,210.00	
9200/730	SBA Sinking Fund Administration Fees	142.45	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		451,557.97
3326	SBA Sinking Fund Earnings	-	123.22
11XX	Cash		10,671.26
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			21,986.84
Plus:			
CO&DS withheld			451,557.97
Bond interest (revenue on withheld MVLN)			123.22
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			419,000.00
Interest expenditure			43,210.00
Dues and fees (fees on bond interest above)			142.45
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>11,315.58</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Collier County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,229,305.50	
1220	Due from Other Agencies	17,127.66	
9200/730	Dues and Fees (Administrative expense)	1,443.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,229,305.50
3325	Interest on Undistributed CO&DS		18,571.30
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	12,409.22	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		12,409.22
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,455.36	
3323	CO&DS Withheld for Administration		28,455.36
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	607,000.00	
9200/720	Interest	47,670.00	
9200/730	SBA Sinking Fund Administration Fees	201.67	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		639,263.14
3326	SBA Sinking Fund Earnings	-	174.45
11XX	Cash		15,434.08
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			24,356.80
Plus:			
CO&DS withheld			639,263.14
Bond interest (revenue on withheld MVLRL)			174.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			607,000.00
Interest expenditure			47,670.00
Dues and fees (fees on bond interest above)			201.67
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>8,922.72</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Columbia County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	203,845.64	
1220	Due from Other Agencies	3,155.91	
9200/730	Dues and Fees (Administrative expense)	266.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		203,845.64
3325	Interest on Undistributed CO&DS		3,421.91
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	2,647.44	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		2,647.44
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,243.13	
3323	CO&DS Withheld for Administration		5,243.13
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	136,000.00	
9200/720	Interest	7,940.00	
9200/730	SBA Sinking Fund Administration Fees	44.31	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		140,453.23
3326	SBA Sinking Fund Earnings	-	38.33
11XX	Cash		3,492.75
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			4,120.47
Plus:			
CO&DS withheld			140,453.23
Bond interest (revenue on withheld MVLR)			38.33
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			136,000.00
Interest expenditure			7,940.00
Dues and fees (fees on bond interest above)			44.31
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>627.72</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Dade County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	6,059,403.66	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	13,591.26	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	14,632.31	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		5,201,000.00
3792	Premium on Sale of Refunding Bonds		793,437.77
2210	Accrued Interest Payable (Sinking Fund Accruals)		93,189.46
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	9,708,490.07	
1220	Due from Other Agencies	135,307.53	
9200/730	Dues and Fees (Administrative expense)	11,404.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		9,708,490.07
3325	Interest on Undistributed CO&DS		146,712.20
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	99,674.67	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		99,674.67
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	224,795.70	
3323	CO&DS Withheld for Administration		224,795.70
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,377,000.00	
9200/720	Interest	786,587.50	
9200/730	SBA Sinking Fund Administration Fees	1,594.09	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		5,053,094.23
3326	SBA Sinking Fund Earnings	-	1,378.93
11XX	Cash		110,708.43
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			397,798.82
Plus:			
CO&DS withheld			5,053,094.23
Bond interest (revenue on withheld MVLR)			1,378.93
Refunded bond proceeds			5,201,000.00
Premium on refunded bonds			793,437.77
Less:			
Principal payments			4,377,000.00
Interest expenditure			786,587.50
Dues and fees (fees on bond interest above)			1,594.09
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			28,223.57
Discount on refunded bonds			-
Ending fund balance			<u><u>6,253,304.59</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Desoto County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	48,465.99	
1220	Due from Other Agencies	1,670.96	
9200/730	Dues and Fees (Administrative expense)	140.84	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		48,465.99
3325	Interest on Undistributed CO&DS		1,811.80
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,230.86	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,230.86
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	123,000.00	
9200/720	Interest	13,900.00	
9200/730	SBA Sinking Fund Administration Fees	42.22	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		133,829.93
3326	SBA Sinking Fund Earnings	-	36.52
11XX	Cash		3,075.77
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			7,005.77
Plus:			
CO&DS withheld			133,829.93
Bond interest (revenue on withheld MVLR)			36.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			123,000.00
Interest expenditure			13,900.00
Dues and fees (fees on bond interest above)			42.22
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>3,930.00</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Dixie County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	23,287.79	
1220	Due from Other Agencies	749.75	
9200/730	Dues and Fees (Administrative expense)	63.19	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		23,287.79
3325	Interest on Undistributed CO&DS		812.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	552.28	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		552.28
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	49,000.00	
9200/720	Interest	10,730.00	
9200/730	SBA Sinking Fund Administration Fees	18.46	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		58,506.61
3326	SBA Sinking Fund Earnings	-	15.97
11XX	Cash		1,225.88
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			5,389.93
Plus:			
CO&DS withheld			58,506.61
Bond interest (revenue on withheld MVLR)			15.97
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			49,000.00
Interest expenditure			10,730.00
Dues and fees (fees on bond interest above)			18.46
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,164.05</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Duval County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,450,107.64	
1220	Due from Other Agencies	39,634.04	
9200/730	Dues and Fees (Administrative expense)	3,340.63	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,450,107.64
3325	Interest on Undistributed CO&DS		42,974.67
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	35,721.90	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		35,721.90
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,812,000.00	
9200/720	Interest	108,310.00	
9200/730	SBA Sinking Fund Administration Fees	591.14	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,873,829.60
3326	SBA Sinking Fund Earnings	-	511.35
11XX	Cash		46,560.19
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			56,185.28
Plus:			
CO&DS withheld			1,873,829.60
Bond interest (revenue on withheld MVLR)			511.35
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,812,000.00
Interest expenditure			108,310.00
Dues and fees (fees on bond interest above)			591.14
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>9,625.09</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Escambia County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	945,960.82	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,121.92	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,284.45	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		812,000.00
3792	Premium on Sale of Refunding Bonds		123,845.84
2210	Accrued Interest Payable (Sinking Fund Accruals)		14,521.35
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,218,415.98	
1220	Due from Other Agencies	14,576.62	
9200/730	Dues and Fees (Administrative expense)	1,228.62	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,218,415.98
3325	Interest on Undistributed CO&DS		15,805.24
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	10,737.47	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		10,737.47
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration		24,217.14
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	285,000.00	
9200/720	Interest	93,972.50	
9200/730	SBA Sinking Fund Administration Fees	117.30	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		371,842.88
3326	SBA Sinking Fund Earnings	-	101.47
11XX	Cash		7,145.45
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			47,249.52
Plus:			
CO&DS withheld			371,842.88
Bond interest (revenue on withheld MVLR)			101.47
Refunded bond proceeds			812,000.00
Premium on refunded bonds			123,845.84
Less:			
Principal payments			285,000.00
Interest expenditure			93,972.50
Dues and fees (fees on bond interest above)			117.30
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			4,406.37
Discount on refunded bonds			-
Ending fund balance			<u><u>971,543.54</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Flagler County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	160,740.97	
1220	Due from Other Agencies	4,441.70	
9200/730	Dues and Fees (Administrative expense)	374.38	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		160,740.97
3325	Interest on Undistributed CO&DS		4,816.08
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	3,251.91	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		3,251.91
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,379.31	
3323	CO&DS Withheld for Administration		7,379.31
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	286,000.00	
9200/720	Interest	44,970.00	
9200/730	SBA Sinking Fund Administration Fees	102.16	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		323,833.72
3326	SBA Sinking Fund Earnings	-	88.37
11XX	Cash		7,150.07
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			22,618.16
Plus:			
CO&DS withheld			323,833.72
Bond interest (revenue on withheld MVLR)			88.37
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			286,000.00
Interest expenditure			44,970.00
Dues and fees (fees on bond interest above)			102.16
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>15,468.09</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Franklin County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	44,756.43	
1220	Due from Other Agencies	410.24	
9200/730	Dues and Fees (Administrative expense)	34.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		444.82
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	302.19	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		302.19
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Gadsden County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	73,410.74	
1220	Due from Other Agencies	2,631.14	
9200/730	Dues and Fees (Administrative expense)	221.77	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		73,410.74
3325	Interest on Undistributed CO&DS		2,852.91
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,938.16	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,938.16
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	196,000.00	
9200/720	Interest	22,530.00	
9200/730	SBA Sinking Fund Administration Fees	67.40	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		213,637.96
3326	SBA Sinking Fund Earnings	-	58.30
11XX	Cash		4,901.14
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			11,353.93
Plus:			
CO&DS withheld			213,637.96
Bond interest (revenue on withheld MVLR)			58.30
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			196,000.00
Interest expenditure			22,530.00
Dues and fees (fees on bond interest above)			67.40
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>6,452.79</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Gilchrist County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	63,390.87	
1220	Due from Other Agencies	929.63	
9200/730	Dues and Fees (Administrative expense)	78.36	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		63,390.87
3325	Interest on Undistributed CO&DS		1,007.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	679.94	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		679.94
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,544.46	
3323	CO&DS Withheld for Administration		1,544.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	36,000.00	
9200/720	Interest	2,940.00	
9200/730	SBA Sinking Fund Administration Fees	12.00	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		38,028.67
3326	SBA Sinking Fund Earnings	-	10.38
11XX	Cash		912.95
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,498.58
Plus:			
CO&DS withheld			38,028.67
Bond interest (revenue on withheld MVLR)			10.38
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			36,000.00
Interest expenditure			2,940.00
Dues and fees (fees on bond interest above)			12.00
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>585.63</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Glades County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	57,604.77	
1220	Due from Other Agencies	528.02	
9200/730	Dues and Fees (Administrative expense)	44.50	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		57,604.77
3325	Interest on Undistributed CO&DS		572.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	373.73	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		373.73
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	877.23	
3323	CO&DS Withheld for Administration		877.23
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<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	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
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 2016-2017
Gulf County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	10,088.46	
1220	Due from Other Agencies	988.87	
9200/730	Dues and Fees (Administrative expense)	83.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		10,088.46
3325	Interest on Undistributed CO&DS		1,072.22
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	716.14	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		716.14
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,642.88	
3323	CO&DS Withheld for Administration		1,642.88
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	90,000.00	
9200/720	Interest	10,040.00	
9200/730	SBA Sinking Fund Administration Fees	30.85	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		97,793.66
3326	SBA Sinking Fund Earnings	-	26.69
11XX	Cash		2,250.50
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			5,060.70
Plus:			
CO&DS withheld			97,793.66
Bond interest (revenue on withheld MVLR)			26.69
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			90,000.00
Interest expenditure			10,040.00
Dues and fees (fees on bond interest above)			30.85
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,810.20</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Hamilton County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	26,547.64	
1220	Due from Other Agencies	681.68	
9200/730	Dues and Fees (Administrative expense)	57.46	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		26,547.64
3325	Interest on Undistributed CO&DS		739.14
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	502.15	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		502.15
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	44,000.00	
9200/720	Interest	4,920.00	
9200/730	SBA Sinking Fund Administration Fees	15.09	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		47,821.83
3326	SBA Sinking Fund Earnings	-	13.05
11XX	Cash		1,100.21
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			2,479.86
Plus:			
CO&DS withheld			47,821.83
Bond interest (revenue on withheld MVLR)			13.05
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			44,000.00
Interest expenditure			4,920.00
Dues and fees (fees on bond interest above)			15.09
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,379.65</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Hardee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	76,777.61	
1220	Due from Other Agencies	1,731.02	
9200/730	Dues and Fees (Administrative expense)	145.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		76,777.61
3325	Interest on Undistributed CO&DS		1,876.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,275.11	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,275.11
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	96,000.00	
9200/720	Interest	18,490.00	
9200/730	SBA Sinking Fund Administration Fees	35.35	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		112,070.53
3326	SBA Sinking Fund Earnings	-	30.58
11XX	Cash		2,424.24
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			9,315.30
Plus:			
CO&DS withheld			112,070.53
Bond interest (revenue on withheld MVLR)			30.58
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			96,000.00
Interest expenditure			18,490.00
Dues and fees (fees on bond interest above)			35.35
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>6,891.06</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Hendry County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	162,110.72	
1220	Due from Other Agencies	2,531.83	
9200/730	Dues and Fees (Administrative expense)	213.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		162,110.72
3325	Interest on Undistributed CO&DS		2,745.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,865.01	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,865.01
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	108,000.00	
9200/720	Interest	8,840.00	
9200/730	SBA Sinking Fund Administration Fees	36.00	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		114,102.98
3326	SBA Sinking Fund Earnings	-	31.14
11XX	Cash		2,741.88
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			4,508.77
Plus:			
CO&DS withheld			114,102.98
Bond interest (revenue on withheld MVLR)			31.14
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			108,000.00
Interest expenditure			8,840.00
Dues and fees (fees on bond interest above)			36.00
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,766.89</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Hernando County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	181,910.93	
1220	Due from Other Agencies	7,917.21	
9200/730	Dues and Fees (Administrative expense)	667.32	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		181,910.93
3325	Interest on Undistributed CO&DS		8,584.53
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	5,832.00	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		5,832.00
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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 MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	563,000.00	
9200/720	Interest	132,670.00	
9200/730	SBA Sinking Fund Administration Fees	215.10	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		681,829.66
3326	SBA Sinking Fund Earnings	-	186.06
11XX	Cash		13,869.38
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			66,619.59
Plus:			
CO&DS withheld			681,829.66
Bond interest (revenue on withheld MVLRL)			186.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			563,000.00
Interest expenditure			132,670.00
Dues and fees (fees on bond interest above)			215.10
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>52,750.21</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Highlands County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	315,670.48	
1220	Due from Other Agencies	4,042.44	
9200/730	Dues and Fees (Administrative expense)	340.72	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		315,670.48
3325	Interest on Undistributed CO&DS		4,383.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	2,977.75	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		2,977.75
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	119,000.00	
9200/720	Interest	9,380.00	
9200/730	SBA Sinking Fund Administration Fees	39.54	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		125,345.54
3326	SBA Sinking Fund Earnings	-	34.21
11XX	Cash		3,039.79
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			4,806.31
Plus:			
CO&DS withheld			125,345.54
Bond interest (revenue on withheld MVLR)			34.21
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			119,000.00
Interest expenditure			9,380.00
Dues and fees (fees on bond interest above)			39.54
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,766.52</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Hillsborough County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	2,221,873.62	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,987.23	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,778.12	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,910,000.00
3792	Premium on Sale of Refunding Bonds		289,708.94
2210	Accrued Interest Payable (Sinking Fund Accruals)		32,930.03
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	3,951,390.99	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,863.98	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	9,542.94	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		3,392,000.00
3792	Premium on Sale of Refunding Bonds		517,580.82
2210	Accrued Interest Payable (Sinking Fund Accruals)		60,217.09
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,650,086.95	
1220	Due from Other Agencies	71,661.17	
9200/730	Dues and Fees (Administrative expense)	6,040.09	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,650,086.95
3325	Interest on Undistributed CO&DS		77,701.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	51,879.88	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		51,879.88
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	119,055.63	
3323	CO&DS Withheld for Administration		119,055.63
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	5,186,000.00	
9200/720	Interest	1,109,757.50	
9200/730	SBA Sinking Fund Administration Fees	1,945.78	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		6,167,899.42
3326	SBA Sinking Fund Earnings	-	1,683.14
11XX	Cash		128,120.72
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			557,465.59
Plus:			
CO&DS withheld			6,167,899.42
Bond interest (revenue on withheld MVLN)			1,683.14
Refunded bond proceeds			5,302,000.00
Premium on refunded bonds			807,289.76
Less:			
Principal payments			5,186,000.00
Interest expenditure			1,109,757.50
Dues and fees (fees on bond interest above)			1,945.78
Payments to refunded bonds escrow agent			2,221,873.62
Dues and fees on refunded bonds (admin and underwriter fees)			29,172.27
Discount on refunded bonds			-
Ending fund balance			<u><u>4,287,588.74</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Holmes County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	30,681.25	
1220	Due from Other Agencies	1,027.16	
9200/730	Dues and Fees (Administrative expense)	86.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		30,681.25
3325	Interest on Undistributed CO&DS		1,113.74
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	756.62	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		756.62
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	65,000.00	
9200/720	Interest	18,000.00	
9200/730	SBA Sinking Fund Administration Fees	25.67	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		81,378.26
3326	SBA Sinking Fund Earnings	-	22.21
11XX	Cash		1,625.20
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			9,033.65
Plus:			
CO&DS withheld			81,378.26
Bond interest (revenue on withheld MVLR)			22.21
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			65,000.00
Interest expenditure			18,000.00
Dues and fees (fees on bond interest above)			25.67
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>7,408.45</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Indian River County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	820,296.86	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,839.69	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,980.61	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		704,000.00
3792	Premium on Sale of Refunding Bonds		107,346.69
2210	Accrued Interest Payable (Sinking Fund Accruals)		12,770.47
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	112,841.04	
1220	Due from Other Agencies	6,082.46	
9200/730	Dues and Fees (Administrative expense)	512.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		112,841.04
3325	Interest on Undistributed CO&DS		6,595.13
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	4,480.47	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		4,480.47
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	356,000.00	
9200/720	Interest	202,112.50	
9200/730	SBA Sinking Fund Administration Fees	173.74	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		550,733.76
3326	SBA Sinking Fund Earnings	-	150.29
11XX	Cash		7,402.19
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			101,289.77
Plus:			
CO&DS withheld			550,733.76
Bond interest (revenue on withheld MVLR)			150.29
Refunded bond proceeds			704,000.00
Premium on refunded bonds			107,346.69
Less:			
Principal payments			356,000.00
Interest expenditure			202,112.50
Dues and fees (fees on bond interest above)			173.74
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			3,820.30
Discount on refunded bonds			-
Ending fund balance			<u><u>901,413.97</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Jackson County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	71,135.43	
1220	Due from Other Agencies	2,616.77	
9200/730	Dues and Fees (Administrative expense)	220.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		71,135.43
3325	Interest on Undistributed CO&DS		2,837.33
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,927.57	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,927.57
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	197,000.00	
9200/720	Interest	22,260.00	
9200/730	SBA Sinking Fund Administration Fees	67.62	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		214,345.15
3326	SBA Sinking Fund Earnings	-	58.49
11XX	Cash		4,923.98
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			11,217.07
Plus:			
CO&DS withheld			214,345.15
Bond interest (revenue on withheld MVLR)			58.49
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			197,000.00
Interest expenditure			22,260.00
Dues and fees (fees on bond interest above)			67.62
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>6,293.09</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Jefferson County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	72,746.19	
1220	Due from Other Agencies	666.81	
9200/730	Dues and Fees (Administrative expense)	56.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		723.01
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	491.18	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		491.18
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<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	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
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 2016-2017**

Lafayette County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	7,586.80	
1220	Due from Other Agencies	408.07	
9200/730	Dues and Fees (Administrative expense)	34.39	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		7,586.80
3325	Interest on Undistributed CO&DS		442.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	275.53	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		275.53
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	677.94	
3323	CO&DS Withheld for Administration		677.94
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	34,000.00	
9200/720	Interest	3,780.00	
9200/730	SBA Sinking Fund Administration Fees	11.65	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		36,931.26
3326	SBA Sinking Fund Earnings	-	10.08
11XX	Cash		850.31
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,905.49
Plus:			
CO&DS withheld			36,931.26
Bond interest (revenue on withheld MVLR)			10.08
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			34,000.00
Interest expenditure			3,780.00
Dues and fees (fees on bond interest above)			11.65
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>1,055.18</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Lake County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	608,408.49	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,365.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,582.18	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		523,000.00
3792	Premium on Sale of Refunding Bonds		79,331.04
2210	Accrued Interest Payable (Sinking Fund Accruals)		9,025.24
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	2,156,525.91	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,837.04	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,207.54	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,851,000.00
3792	Premium on Sale of Refunding Bonds		282,390.05
2210	Accrued Interest Payable (Sinking Fund Accruals)		33,180.44
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	379,771.48	
1220	Due from Other Agencies	13,977.36	
9200/730	Dues and Fees (Administrative expense)	1,178.11	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		379,771.48
3325	Interest on Undistributed CO&DS		15,155.47
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	10,217.95	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		10,217.95
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,221.56	
3323	CO&DS Withheld for Administration		23,221.56
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	827,000.00	
9200/720	Interest	338,050.00	
9200/730	SBA Sinking Fund Administration Fees	361.25	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,145,110.96
3326	SBA Sinking Fund Earnings	-	312.49
11XX	Cash		19,987.80
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			169,537.51
Plus:			
CO&DS withheld			1,145,110.96
Bond interest (revenue on withheld MVLR)			312.49
Refunded bond proceeds			2,374,000.00
Premium on refunded bonds			361,721.09
Less:			
Principal payments			827,000.00
Interest expenditure			338,050.00
Dues and fees (fees on bond interest above)			361.25
Payments to refunded bonds escrow agent			608,408.49
Dues and fees on refunded bonds (admin and underwriter fees)			12,992.37
Discount on refunded bonds			-
Ending fund balance			<u><u>2,263,869.94</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Lee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,540,677.06	
1220	Due from Other Agencies	32,574.52	
9200/730	Dues and Fees (Administrative expense)	2,745.60	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,540,677.06
3325	Interest on Undistributed CO&DS		35,320.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	23,853.88	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		23,853.88
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	54,118.29	
3323	CO&DS Withheld for Administration		54,118.29
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,794,000.00	
9200/720	Interest	263,480.00	
9200/730	SBA Sinking Fund Administration Fees	635.07	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,013,090.65
3326	SBA Sinking Fund Earnings	-	549.35
11XX	Cash		44,475.07
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			132,577.38
Plus:			
CO&DS withheld			2,013,090.65
Bond interest (revenue on withheld MVLR)			549.35
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,794,000.00
Interest expenditure			263,480.00
Dues and fees (fees on bond interest above)			635.07
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>88,102.31</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Leon County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	774,017.65	
1220	Due from Other Agencies	12,233.87	
9200/730	Dues and Fees (Administrative expense)	1,031.15	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		774,017.65
3325	Interest on Undistributed CO&DS		13,265.02
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	9,011.75	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		9,011.75
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	490,000.00	
9200/720	Interest	83,107.50	
9200/730	SBA Sinking Fund Administration Fees	176.87	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		560,655.38
3326	SBA Sinking Fund Earnings	-	153.00
11XX	Cash		12,475.99
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			42,010.15
Plus:			
CO&DS withheld			560,655.38
Bond interest (revenue on withheld MVLR)			153.00
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			490,000.00
Interest expenditure			83,107.50
Dues and fees (fees on bond interest above)			176.87
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>29,534.16</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Levy County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	64,723.37	
1220	Due from Other Agencies	2,080.61	
9200/730	Dues and Fees (Administrative expense)	175.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		64,723.37
3325	Interest on Undistributed CO&DS		2,255.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,532.62	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,532.62
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	148,000.00	
9200/720	Interest	17,960.00	
9200/730	SBA Sinking Fund Administration Fees	51.19	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		162,263.97
3326	SBA Sinking Fund Earnings	-	44.28
11XX	Cash		3,702.94
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			9,049.63
Plus:			
CO&DS withheld			162,263.97
Bond interest (revenue on withheld MVLR)			44.28
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			148,000.00
Interest expenditure			17,960.00
Dues and fees (fees on bond interest above)			51.19
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>5,346.69</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Liberty County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,151.54	
1220	Due from Other Agencies	394.61	
9200/730	Dues and Fees (Administrative expense)	33.26	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,151.54
3325	Interest on Undistributed CO&DS		427.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	301.27	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		301.27
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	655.59	
3323	CO&DS Withheld for Administration		655.59
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	31,000.00	
9200/720	Interest	4,670.00	
9200/730	SBA Sinking Fund Administration Fees	11.01	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		34,898.87
3326	SBA Sinking Fund Earnings	-	9.52
11XX	Cash		772.62
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			2,346.96
Plus:			
CO&DS withheld			34,898.87
Bond interest (revenue on withheld MVLR)			9.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			31,000.00
Interest expenditure			4,670.00
Dues and fees (fees on bond interest above)			11.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,574.34</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Madison County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	33,534.43	
1220	Due from Other Agencies	954.41	
9200/730	Dues and Fees (Administrative expense)	80.44	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		33,534.43
3325	Interest on Undistributed CO&DS		1,034.85
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	703.04	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		703.04
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	65,000.00	
9200/720	Interest	7,210.00	
9200/730	SBA Sinking Fund Administration Fees	22.27	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		70,587.95
3326	SBA Sinking Fund Earnings	-	19.26
11XX	Cash		1,625.06
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			3,634.07
Plus:			
CO&DS withheld			70,587.95
Bond interest (revenue on withheld MVLR)			19.26
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			65,000.00
Interest expenditure			7,210.00
Dues and fees (fees on bond interest above)			22.27
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,009.01</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Manatee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	964,310.06	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,164.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,507.89	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		829,000.00
3792	Premium on Sale of Refunding Bonds		125,698.85
2210	Accrued Interest Payable (Sinking Fund Accruals)		14,283.71
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	382,582.26	
1220	Due from Other Agencies	16,950.74	
9200/730	Dues and Fees (Administrative expense)	1,428.72	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		382,582.26
3325	Interest on Undistributed CO&DS		18,379.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	12,495.77	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		12,495.77
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,161.42	
3323	CO&DS Withheld for Administration		28,161.42
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,206,000.00	
9200/720	Interest	290,500.00	
9200/730	SBA Sinking Fund Administration Fees	462.69	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,466,684.32
3326	SBA Sinking Fund Earnings	-	400.24
11XX	Cash		29,878.13
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			145,862.70
Plus:			
CO&DS withheld			1,466,684.32
Bond interest (revenue on withheld MVLR)			400.24
Refunded bond proceeds			829,000.00
Premium on refunded bonds			125,698.85
Less:			
Principal payments			1,206,000.00
Interest expenditure			290,500.00
Dues and fees (fees on bond interest above)			462.69
Payments to refunded bonds escrow agent			964,310.06
Dues and fees on refunded bonds (admin and underwriter fees)			4,672.50
Discount on refunded bonds			-
Ending fund balance			<u><u>101,700.86</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Marion County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,136,373.19	
1220	Due from Other Agencies	14,502.80	
9200/730	Dues and Fees (Administrative expense)	1,222.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,136,373.19
3325	Interest on Undistributed CO&DS		15,725.20
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	10,578.17	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		10,578.17
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,094.50	
3323	CO&DS Withheld for Administration		24,094.50
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	355,000.00	
9200/720	Interest	99,330.00	
9200/730	SBA Sinking Fund Administration Fees	140.65	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		445,832.31
3326	SBA Sinking Fund Earnings	-	121.66
11XX	Cash		8,516.68
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			49,864.90
Plus:			
CO&DS withheld			445,832.31
Bond interest (revenue on withheld MVLR)			121.66
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			355,000.00
Interest expenditure			99,330.00
Dues and fees (fees on bond interest above)			140.65
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>41,348.22</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Martin County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	1,972,951.93	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,428.45	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,130.73	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,696,000.00
3792	Premium on Sale of Refunding Bonds		257,266.59
2210	Accrued Interest Payable (Sinking Fund Accruals)		29,244.52
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	706,973.81	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,586.21	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,707.71	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		607,000.00
3792	Premium on Sale of Refunding Bonds		92,558.28
2210	Accrued Interest Payable (Sinking Fund Accruals)		10,709.45
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	276,132.44	
1220	Due from Other Agencies	14,704.50	
9200/730	Dues and Fees (Administrative expense)	1,239.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		276,132.44
3325	Interest on Undistributed CO&DS		15,943.90
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	10,831.68	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		10,831.68
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,007,000.00	
9200/720	Interest	344,983.75	
9200/730	SBA Sinking Fund Administration Fees	418.97	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,328,077.96
3326	SBA Sinking Fund Earnings	-	362.42
11XX	Cash		23,962.34
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			173,049.92
Plus:			
CO&DS withheld			1,328,077.96
Bond interest (revenue on withheld MVLR)			362.42
Refunded bond proceeds			2,303,000.00
Premium on refunded bonds			349,824.87
Less:			
Principal payments			1,007,000.00
Interest expenditure			344,983.75
Dues and fees (fees on bond interest above)			418.97
Payments to refunded bonds escrow agent			1,972,951.93
Dues and fees on refunded bonds (admin and underwriter fees)			12,853.10
Discount on refunded bonds			-
Ending fund balance			<u><u>816,107.42</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Monroe County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	314,414.65	
1220	Due from Other Agencies	2,957.10	
9200/730	Dues and Fees (Administrative expense)	249.24	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		314,414.65
3325	Interest on Undistributed CO&DS		3,206.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	2,178.26	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		2,178.26
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	8,000.00	
9200/720	Interest	400.00	
9200/730	SBA Sinking Fund Administration Fees	5.95	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		8,194.52
3326	SBA Sinking Fund Earnings	-	2.24
11XX	Cash		209.19
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			209.19
Plus:			
CO&DS withheld			8,194.52
Bond interest (revenue on withheld MVLR)			2.24
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			8,000.00
Interest expenditure			400.00
Dues and fees (fees on bond interest above)			5.95
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Nassau County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	124,034.37	
1220	Due from Other Agencies	3,661.83	
9200/730	Dues and Fees (Administrative expense)	308.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		124,034.37
3325	Interest on Undistributed CO&DS		3,970.47
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	2,609.97	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		2,609.97
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,083.64	
3323	CO&DS Withheld for Administration		6,083.64
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	253,000.00	
9200/720	Interest	28,770.00	
9200/730	SBA Sinking Fund Administration Fees	86.90	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		275,457.99
3326	SBA Sinking Fund Earnings	-	75.17
11XX	Cash		6,323.74
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			14,496.95
Plus:			
CO&DS withheld			275,457.99
Bond interest (revenue on withheld MVLR)			75.17
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			253,000.00
Interest expenditure			28,770.00
Dues and fees (fees on bond interest above)			86.90
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>8,173.21</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Okaloosa County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	661,659.22	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,484.30	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,597.99	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		568,000.00
3792	Premium on Sale of Refunding Bonds		86,652.33
2210	Accrued Interest Payable (Sinking Fund Accruals)		10,089.18
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	687,507.44	
1220	Due from Other Agencies	9,809.55	
9200/730	Dues and Fees (Administrative expense)	826.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		687,507.44
3325	Interest on Undistributed CO&DS		10,636.37
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	7,225.94	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		7,225.94
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,297.29	
3323	CO&DS Withheld for Administration		16,297.29
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	330,000.00	
9200/720	Interest	61,065.00	
9200/730	SBA Sinking Fund Administration Fees	120.72	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		382,681.27
3326	SBA Sinking Fund Earnings	-	104.43
11XX	Cash		8,400.02
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			30,839.80
Plus:			
CO&DS withheld			382,681.27
Bond interest (revenue on withheld MVLR)			104.43
Refunded bond proceeds			568,000.00
Premium on refunded bonds			86,652.33
Less:			
Principal payments			330,000.00
Interest expenditure			61,065.00
Dues and fees (fees on bond interest above)			120.72
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			3,082.29
Discount on refunded bonds			-
Ending fund balance			<u><u>674,009.82</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Okeechobee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	67,519.98	
1220	Due from Other Agencies	2,325.67	
9200/730	Dues and Fees (Administrative expense)	196.02	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		67,519.98
3325	Interest on Undistributed CO&DS		2,521.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,713.14	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,713.14
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	171,000.00	
9200/720	Interest	19,470.00	
9200/730	SBA Sinking Fund Administration Fees	58.74	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		186,202.23
3326	SBA Sinking Fund Earnings	-	50.81
11XX	Cash		4,275.70
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			9,812.22
Plus:			
CO&DS withheld			186,202.23
Bond interest (revenue on withheld MVLR)			50.81
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			171,000.00
Interest expenditure			19,470.00
Dues and fees (fees on bond interest above)			58.74
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>5,536.52</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Orange County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,253,883.14	
1220	Due from Other Agencies	69,900.00	
9200/730	Dues and Fees (Administrative expense)	5,891.65	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,253,883.14
3325	Interest on Undistributed CO&DS		75,791.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	50,597.47	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		50,597.47
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	116,129.67	
3323	CO&DS Withheld for Administration		116,129.67
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,067,000.00	
9200/720	Interest	381,860.00	
9200/730	SBA Sinking Fund Administration Fees	1,063.75	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		3,371,965.19
3326	SBA Sinking Fund Earnings	-	920.17
11XX	Cash		77,038.39
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			192,679.17
Plus:			
CO&DS withheld			3,371,965.19
Bond interest (revenue on withheld MVLR)			920.17
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			3,067,000.00
Interest expenditure			381,860.00
Dues and fees (fees on bond interest above)			1,063.75
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>115,640.78</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Osceola County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	1,146,942.50	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,574.56	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,982.84	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		986,000.00
3792	Premium on Sale of Refunding Bonds		149,507.79
2210	Accrued Interest Payable (Sinking Fund Accruals)		16,992.11
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,200,158.45	
1220	Due from Other Agencies	22,589.26	
9200/730	Dues and Fees (Administrative expense)	1,903.98	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,200,158.45
3325	Interest on Undistributed CO&DS		24,493.24
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	16,017.63	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		16,017.63
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,529.10	
3323	CO&DS Withheld for Administration		37,529.10
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,034,000.00	
9200/720	Interest	255,285.00	
9200/730	SBA Sinking Fund Administration Fees	398.83	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,264,252.45
3326	SBA Sinking Fund Earnings	-	345.00
11XX	Cash		25,086.38
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			128,419.12
Plus:			
CO&DS withheld			1,264,252.45
Bond interest (revenue on withheld MVLR)			345.00
Refunded bond proceeds			986,000.00
Premium on refunded bonds			149,507.79
Less:			
Principal payments			1,034,000.00
Interest expenditure			255,285.00
Dues and fees (fees on bond interest above)			398.83
Payments to refunded bonds escrow agent			1,146,942.50
Dues and fees on refunded bonds (admin and underwriter fees)			5,557.40
Discount on refunded bonds			-
Ending fund balance			<u><u>86,340.63</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Palm Beach County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,684,774.16	
1220	Due from Other Agencies	69,234.04	
9200/730	Dues and Fees (Administrative expense)	5,835.52	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,684,774.16
3325	Interest on Undistributed CO&DS		75,069.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	49,380.48	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		49,380.48
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	115,023.27	
3323	CO&DS Withheld for Administration		115,023.27
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,317,000.00	
9200/720	Interest	609,915.00	
9200/730	SBA Sinking Fund Administration Fees	904.90	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,868,420.57
3326	SBA Sinking Fund Earnings	-	782.76
11XX	Cash		58,616.57
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			306,827.91
Plus:			
CO&DS withheld			2,868,420.57
Bond interest (revenue on withheld MVLR)			782.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,317,000.00
Interest expenditure			609,915.00
Dues and fees (fees on bond interest above)			904.90
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>248,211.34</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Pasco County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	3,830,656.39	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,592.21	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	9,250.35	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		3,288,000.00
3792	Premium on Sale of Refunding Bonds		501,636.25
2210	Accrued Interest Payable (Sinking Fund Accruals)		58,862.70
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,130,901.54	
1220	Due from Other Agencies	26,167.37	
9200/730	Dues and Fees (Administrative expense)	2,205.57	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,130,901.54
3325	Interest on Undistributed CO&DS		28,372.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	18,969.91	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		18,969.91
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	43,473.66	
3323	CO&DS Withheld for Administration		43,473.66
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,321,000.00	
9200/720	Interest	435,500.00	
9200/730	SBA Sinking Fund Administration Fees	543.83	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,723,868.80
3326	SBA Sinking Fund Earnings	-	470.42
11XX	Cash		32,704.61
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			218,828.07
Plus:			
CO&DS withheld			1,723,868.80
Bond interest (revenue on withheld MVLR)			470.42
Refunded bond proceeds			3,288,000.00
Premium on refunded bonds			501,636.25
Less:			
Principal payments			1,321,000.00
Interest expenditure			435,500.00
Dues and fees (fees on bond interest above)			543.83
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			17,842.56
Discount on refunded bonds			-
Ending fund balance			<u><u>3,957,917.15</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Pinellas County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	514,579.85	
1220	Due from Other Agencies	50,441.25	
9200/730	Dues and Fees (Administrative expense)	4,251.53	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		514,579.85
3325	Interest on Undistributed CO&DS		54,692.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	36,277.03	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		36,277.03
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	83,801.51	
3323	CO&DS Withheld for Administration		83,801.51
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,589,000.00	
9200/720	Interest	513,910.00	
9200/730	SBA Sinking Fund Administration Fees	1,573.68	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		4,988,385.64
3326	SBA Sinking Fund Earnings	-	1,361.27
11XX	Cash		114,736.77
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			259,016.85
Plus:			
CO&DS withheld			4,988,385.64
Bond interest (revenue on withheld MVLR)			1,361.27
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,589,000.00
Interest expenditure			513,910.00
Dues and fees (fees on bond interest above)			1,573.68
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>144,280.08</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Polk County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	651,350.14	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,462.22	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,694.11	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		560,000.00
3792	Premium on Sale of Refunding Bonds		84,885.38
2210	Accrued Interest Payable (Sinking Fund Accruals)		9,621.09
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,159,635.22	
1220	Due from Other Agencies	32,559.35	
9200/730	Dues and Fees (Administrative expense)	2,744.33	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,159,635.22
3325	Interest on Undistributed CO&DS		35,303.68
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	23,313.57	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		23,313.57
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	54,093.09	
3323	CO&DS Withheld for Administration		54,093.09
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,116,000.00	
9200/720	Interest	304,165.00	
9200/730	SBA Sinking Fund Administration Fees	439.28	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,392,477.69
3326	SBA Sinking Fund Earnings	-	379.99
11XX	Cash		27,746.60
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			153,040.50
Plus:			
CO&DS withheld			1,392,477.69
Bond interest (revenue on withheld MVLR)			379.99
Refunded bond proceeds			560,000.00
Premium on refunded bonds			84,885.38
Less:			
Principal payments			1,116,000.00
Interest expenditure			304,165.00
Dues and fees (fees on bond interest above)			439.28
Payments to refunded bonds escrow agent			651,350.14
Dues and fees on refunded bonds (admin and underwriter fees)			3,156.33
Discount on refunded bonds			-
Ending fund balance			<u><u>115,672.81</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Putnam County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	487,009.08	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,092.32	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,175.99	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		418,000.00
3792	Premium on Sale of Refunding Bonds		63,790.98
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,486.41
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	340,929.21	
1220	Due from Other Agencies	4,522.98	
9200/730	Dues and Fees (Administrative expense)	381.23	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		340,929.21
3325	Interest on Undistributed CO&DS		4,904.21
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	3,331.73	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		3,331.73
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	110,000.00	
9200/720	Interest	45,147.50	
9200/730	SBA Sinking Fund Administration Fees	48.11	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		152,512.45
3326	SBA Sinking Fund Earnings	-	41.62
11XX	Cash		2,641.54
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			22,652.97
Plus:			
CO&DS withheld			152,512.45
Bond interest (revenue on withheld MVLR)			41.62
Refunded bond proceeds			418,000.00
Premium on refunded bonds			63,790.98
Less:			
Principal payments			110,000.00
Interest expenditure			45,147.50
Dues and fees (fees on bond interest above)			48.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			2,268.31
Discount on refunded bonds			-
Ending fund balance			<u><u>499,534.10</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
St. Johns County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	310,540.56	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	697.17	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	807.73	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		267,000.00
3792	Premium on Sale of Refunding Bonds		40,462.01
2210	Accrued Interest Payable (Sinking Fund Accruals)		4,583.45
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	1,055,442.78	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,367.56	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,548.91	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		906,000.00
3792	Premium on Sale of Refunding Bonds		138,157.68
2210	Accrued Interest Payable (Sinking Fund Accruals)		16,201.57
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	497,583.62	
1220	Due from Other Agencies	13,372.02	
9200/730	Dues and Fees (Administrative expense)	1,127.09	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		497,583.62
3325	Interest on Undistributed CO&DS		14,499.11
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	9,261.68	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		9,261.68
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,215.87	
3323	CO&DS Withheld for Administration		22,215.87
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	758,000.00	
9200/720	Interest	221,867.50	
9200/730	SBA Sinking Fund Administration Fees	303.25	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		961,258.51
3326	SBA Sinking Fund Earnings	-	262.32
11XX	Cash		18,649.92
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			111,333.90
Plus:			
CO&DS withheld			961,258.51
Bond interest (revenue on withheld MVLR)			262.32
Refunded bond proceeds			1,173,000.00
Premium on refunded bonds			178,619.69
Less:			
Principal payments			758,000.00
Interest expenditure			221,867.50
Dues and fees (fees on bond interest above)			303.25
Payments to refunded bonds escrow agent			310,540.56
Dues and fees on refunded bonds (admin and underwriter fees)			6,421.37
Discount on refunded bonds			-
Ending fund balance			<u><u>1,127,341.74</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
St. Lucie County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,094,875.43	
1220	Due from Other Agencies	13,161.64	
9200/730	Dues and Fees (Administrative expense)	1,109.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,094,875.43
3325	Interest on Undistributed CO&DS		14,270.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	9,533.47	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		9,533.47
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,866.34	
3323	CO&DS Withheld for Administration		21,866.34
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	311,000.00	
9200/720	Interest	37,910.00	
9200/730	SBA Sinking Fund Administration Fees	107.58	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		341,014.23
3326	SBA Sinking Fund Earnings	-	93.06
11XX	Cash		7,910.29
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			19,230.44
Plus:			
CO&DS withheld			341,014.23
Bond interest (revenue on withheld MVLR)			93.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			311,000.00
Interest expenditure			37,910.00
Dues and fees (fees on bond interest above)			107.58
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>11,320.15</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Santa Rosa County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	188,471.76	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	423.00	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	490.08	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		162,000.00
3792	Premium on Sale of Refunding Bonds		24,601.43
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,783.41
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	430,305.96	
1220	Due from Other Agencies	9,040.01	
9200/730	Dues and Fees (Administrative expense)	761.95	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		430,305.96
3325	Interest on Undistributed CO&DS		9,801.96
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	6,838.43	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		6,838.43
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,018.78	
3323	CO&DS Withheld for Administration		15,018.78
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	464,000.00	
9200/720	Interest	103,472.50	
9200/730	SBA Sinking Fund Administration Fees	175.38	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		555,927.26
3326	SBA Sinking Fund Earnings	-	151.71
11XX	Cash		11,568.91
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			52,124.99
Plus:			
CO&DS withheld			555,927.26
Bond interest (revenue on withheld MVLR)			151.71
Refunded bond proceeds			162,000.00
Premium on refunded bonds			24,601.43
Less:			
Principal payments			464,000.00
Interest expenditure			103,472.50
Dues and fees (fees on bond interest above)			175.38
Payments to refunded bonds escrow agent			188,471.76
Dues and fees on refunded bonds (admin and underwriter fees)			913.08
Discount on refunded bonds			-
Ending fund balance			<u><u>37,772.67</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Sarasota County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	901,512.70	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,023.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,344.53	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		775,000.00
3792	Premium on Sale of Refunding Bonds		117,497.15
2210	Accrued Interest Payable (Sinking Fund Accruals)		13,383.69
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	866,735.73	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,944.22	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,093.14	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		744,000.00
3792	Premium on Sale of Refunding Bonds		113,547.24
2210	Accrued Interest Payable (Sinking Fund Accruals)		13,225.85
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	169,325.90	
1220	Due from Other Agencies	16,597.60	
9200/730	Dues and Fees (Administrative expense)	1,398.96	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		169,325.90
3325	Interest on Undistributed CO&DS		17,996.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	12,017.88	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		12,017.88
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,574.74	
3323	CO&DS Withheld for Administration		27,574.74
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,352,000.00	
9200/720	Interest	322,655.00	
9200/730	SBA Sinking Fund Administration Fees	517.82	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,641,415.36
3326	SBA Sinking Fund Earnings	-	447.92
11XX	Cash		33,309.54
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			162,010.89
Plus:			
CO&DS withheld			1,641,415.36
Bond interest (revenue on withheld MVLR)			447.92
Refunded bond proceeds			1,519,000.00
Premium on refunded bonds			231,044.39
Less:			
Principal payments			1,352,000.00
Interest expenditure			322,655.00
Dues and fees (fees on bond interest above)			517.82
Payments to refunded bonds escrow agent			901,512.70
Dues and fees on refunded bonds (admin and underwriter fees)			8,405.50
Discount on refunded bonds			-
Ending fund balance			<u><u>968,827.54</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Seminole County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	5,098,351.58	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	11,435.37	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	12,311.29	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		4,376,000.00
3792	Premium on Sale of Refunding Bonds		667,665.67
2210	Accrued Interest Payable (Sinking Fund Accruals)		78,432.57
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	985,835.33	
1220	Due from Other Agencies	22,713.92	
9200/730	Dues and Fees (Administrative expense)	1,914.48	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		985,835.33
3325	Interest on Undistributed CO&DS		24,628.40
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	16,611.08	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		16,611.08
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,736.19	
3323	CO&DS Withheld for Administration		37,736.19
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,088,000.00	
9200/720	Interest	430,937.50	
9200/730	SBA Sinking Fund Administration Fees	470.73	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,492,174.48
3326	SBA Sinking Fund Earnings	-	407.20
11XX	Cash		26,826.55
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			216,083.55
Plus:			
CO&DS withheld			1,492,174.48
Bond interest (revenue on withheld MVLR)			407.20
Refunded bond proceeds			4,376,000.00
Premium on refunded bonds			667,665.67
Less:			
Principal payments			1,088,000.00
Interest expenditure			430,937.50
Dues and fees (fees on bond interest above)			470.73
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			23,746.66
Discount on refunded bonds			-
Ending fund balance			<u><u>5,209,176.01</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Sumter County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	225,422.41	
1220	Due from Other Agencies	2,680.22	
9200/730	Dues and Fees (Administrative expense)	225.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		225,422.41
3325	Interest on Undistributed CO&DS		2,906.13
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,950.16	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,950.16
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,452.84	
3323	CO&DS Withheld for Administration		4,452.84
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	64,000.00	
9200/720	Interest	4,610.00	
9200/730	SBA Sinking Fund Administration Fees	21.13	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		66,980.75
3326	SBA Sinking Fund Earnings	-	18.28
11XX	Cash		1,632.10
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			2,364.63
Plus:			
CO&DS withheld			66,980.75
Bond interest (revenue on withheld MVLR)			18.28
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			64,000.00
Interest expenditure			4,610.00
Dues and fees (fees on bond interest above)			21.13
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>732.53</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Suwannee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	57,473.49	
1220	Due from Other Agencies	1,912.49	
9200/730	Dues and Fees (Administrative expense)	161.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		57,473.49
3325	Interest on Undistributed CO&DS		2,073.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,408.79	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,408.79
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	139,000.00	
9200/720	Interest	15,640.00	
9200/730	SBA Sinking Fund Administration Fees	47.69	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		151,173.15
3326	SBA Sinking Fund Earnings	-	41.25
11XX	Cash		3,473.29
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			7,880.41
Plus:			
CO&DS withheld			151,173.15
Bond interest (revenue on withheld MVLR)			41.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			139,000.00
Interest expenditure			15,640.00
Dues and fees (fees on bond interest above)			47.69
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,407.12</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Taylor County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	102,798.54	
1220	Due from Other Agencies	942.27	
9200/730	Dues and Fees (Administrative expense)	79.42	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		1,021.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	694.10	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		694.10
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<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	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
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 2016-2017
Union County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<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 2016-2017 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	33,382.65	
1220	Due from Other Agencies	774.35	
9200/730	Dues and Fees (Administrative expense)	65.27	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		33,382.65
3325	Interest on Undistributed CO&DS		839.62
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	540.03	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		540.03
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,286.49	
3323	CO&DS Withheld for Administration		1,286.49
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	47,000.00	
9200/720	Interest	5,270.00	
9200/730	SBA Sinking Fund Administration Fees	16.12	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		51,096.86
3326	SBA Sinking Fund Earnings	-	13.94
11XX	Cash		1,175.32
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			2,656.32
Plus:			
CO&DS withheld			51,096.86
Bond interest (revenue on withheld MVLR)			13.94
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			47,000.00
Interest expenditure			5,270.00
Dues and fees (fees on bond interest above)			16.12
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,481.00</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Volusia County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	590,526.60	
1220	Due from Other Agencies	20,974.83	
9200/730	Dues and Fees (Administrative expense)	1,767.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		590,526.60
3325	Interest on Undistributed CO&DS		22,742.73
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	15,360.57	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		15,360.57
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,846.92	
3323	CO&DS Withheld for Administration		34,846.92
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,551,000.00	
9200/720	Interest	185,470.00	
9200/730	SBA Sinking Fund Administration Fees	535.59	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,697,754.48
3326	SBA Sinking Fund Earnings	-	463.30
11XX	Cash		38,787.81
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			93,445.53
Plus:			
CO&DS withheld			1,697,754.48
Bond interest (revenue on withheld MVLR)			463.30
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,551,000.00
Interest expenditure			185,470.00
Dues and fees (fees on bond interest above)			535.59
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>54,657.72</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Wakulla County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	83,078.32	
1220	Due from Other Agencies	1,817.15	
9200/730	Dues and Fees (Administrative expense)	153.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		83,078.32
3325	Interest on Undistributed CO&DS		1,970.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,307.11	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,307.11
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,018.96	
3323	CO&DS Withheld for Administration		3,018.96
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	105,000.00	
9200/720	Interest	12,790.00	
9200/730	SBA Sinking Fund Administration Fees	36.33	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		115,166.72
3326	SBA Sinking Fund Earnings	-	31.43
11XX	Cash		2,628.18
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			6,445.52
Plus:			
CO&DS withheld			115,166.72
Bond interest (revenue on withheld MVLR)			31.43
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			105,000.00
Interest expenditure			12,790.00
Dues and fees (fees on bond interest above)			36.33
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>3,817.34</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Walton County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	248,243.14	
1220	Due from Other Agencies	2,707.12	
9200/730	Dues and Fees (Administrative expense)	228.17	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		248,243.14
3325	Interest on Undistributed CO&DS		2,935.29
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	1,879.04	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,879.04
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,497.51	
3323	CO&DS Withheld for Administration		4,497.51
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	3,240.00	
9200/730	SBA Sinking Fund Administration Fees	14.86	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		47,093.35
3326	SBA Sinking Fund Earnings	-	12.85
11XX	Cash		1,148.66
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,663.01
Plus:			
CO&DS withheld			47,093.35
Bond interest (revenue on withheld MVLR)			12.85
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			3,240.00
Dues and fees (fees on bond interest above)			14.86
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>514.35</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2016-2017
Washington County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2016-2017 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2006-A due from 1/1/2018 through 1/1/2028			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A to refund callable portion of Series 2008-A due from 1/1/2018 through 1/1/2026			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2016-2017 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	98,444.84	
1220	Due from Other Agencies	1,191.16	
9200/730	Dues and Fees (Administrative expense)	100.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		98,444.84
3325	Interest on Undistributed CO&DS		1,291.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	877.43	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		877.43
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and			
Fund 100 General Fund			
<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.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	29,000.00	
9200/720	Interest	3,230.00	
9200/730	SBA Sinking Fund Administration Fees	9.94	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		31,506.21
3326	SBA Sinking Fund Earnings	-	8.60
11XX	Cash		725.13
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,628.08
Plus:			
CO&DS withheld			31,506.21
Bond interest (revenue on withheld MVLR)			8.60
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			29,000.00
Interest expenditure			3,230.00
Dues and fees (fees on bond interest above)			9.94
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>902.95</u>