

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,226,738.39	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	480.33	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,441.61	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,120,000.00
3792	Premium on Sale of Refunding Bonds		83,972.83
3322	CO&DS Withheld for SBE/COBI Bonds		24,687.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	184,081.85	
9200/730	Dues and Fees (Administrative expense)	587.63	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		25,103.28
3321	CO&DS Distributed		152,592.26
3325	Interest on Undistributed CO&DS		6,973.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 MVL 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	815,000.00	
9200/720	Interest	76,375.00	
9200/730	SBA Sinking Fund Administration Fees	430.83	
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		870,220.04
3326	SBA Sinking Fund Earnings	-	770.37
11XX	Cash		20,815.42
To record debt service payments, MVL withheld for debt service, investment earnings, 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			56,941.32
Plus:			
CO&DS withheld			894,907.54
Bond interest (revenue on withheld MVL)			770.37
Refunded bond proceeds			1,120,000.00
Premium on refunded bonds			83,972.83
Less:			
Principal payments			815,000.00
Interest expenditure			76,375.00
Dues and fees (fees on bond interest above)			430.83
Payments to refunded bonds escrow agent			1,226,738.39
Dues and fees on refunded bonds (admin and underwriter fees)			1,921.94
Discount on refunded bonds			-
Ending fund balance			<u><u>36,125.90</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	98,581.49	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	39.03	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	117.13	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		91,000.00
3792	Premium on Sale of Refunding Bonds		5,758.48
3322	CO&DS Withheld for SBE/COBI Bonds		1,979.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	66,554.85	
9200/730	Dues and Fees (Administrative expense)	92.60	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		9,076.47
3321	CO&DS Distributed		56,472.01
3325	Interest on Undistributed CO&DS		1,098.97
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 MVL 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	95,000.00	
9200/720	Interest	7,125.00	
9200/730	SBA Sinking Fund Administration Fees	49.30	
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		99,583.81
3326	SBA Sinking Fund Earnings	-	88.16
11XX	Cash		2,502.33
To record debt service payments, MVL withheld for debt service, investment earnings, 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			5,246.03
Plus:			
CO&DS withheld			101,562.98
Bond interest (revenue on withheld MVL)			88.16
Refunded bond proceeds			91,000.00
Premium on refunded bonds			5,758.48
Less:			
Principal payments			95,000.00
Interest expenditure			7,125.00
Dues and fees (fees on bond interest above)			49.30
Payments to refunded bonds escrow agent			98,581.49
Dues and fees on refunded bonds (admin and underwriter fees)			156.16
Discount on refunded bonds			-
Ending fund balance			<u><u>2,743.70</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Bay 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	2,260,674.63	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	868.89	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,607.77	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,026,000.00
3792	Premium on Sale of Refunding Bonds		192,630.46
3322	CO&DS Withheld for SBE/COBI Bonds		45,520.83
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	212,048.82	
9200/730	Dues and Fees (Administrative expense)	542.71	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		28,917.57
3321	CO&DS Distributed		177,233.17
3325	Interest on Undistributed CO&DS		6,440.79
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<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 MVL 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	685,000.00	
9200/720	Interest	94,125.00	
9200/730	SBA Sinking Fund Administration Fees	377.08	
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		761,652.72
3326	SBA Sinking Fund Earnings	-	674.26
11XX	Cash		17,175.10
To record debt service payments, MVL withheld for debt service, investment earnings, 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			77,983.72
Plus:			
CO&DS withheld			807,173.55
Bond interest (revenue on withheld MVL)			674.26
Refunded bond proceeds			2,026,000.00
Premium on refunded bonds			192,630.46
Less:			
Principal payments			685,000.00
Interest expenditure			94,125.00
Dues and fees (fees on bond interest above)			377.08
Payments to refunded bonds escrow agent			2,260,674.63
Dues and fees on refunded bonds (admin and underwriter fees)			3,476.66
Discount on refunded bonds			-
Ending fund balance			<u><u>60,808.62</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	5,398.36	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2.14	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	6.44	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		5,000.00
3792	Premium on Sale of Refunding Bonds		302.77
3322	CO&DS Withheld for SBE/COBI Bonds		104.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	35,980.10	
9200/730	Dues and Fees (Administrative expense)	77.04	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,906.74
3321	CO&DS Distributed		30,236.16
3325	Interest on Undistributed CO&DS		914.24
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 MVL 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	100,000.00	
9200/720	Interest	5,125.00	
9200/730	SBA Sinking Fund Administration Fees	50.61	
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		102,233.02
3326	SBA Sinking Fund Earnings	-	90.50
11XX	Cash		2,852.09
To record debt service payments, MVL withheld for debt service, investment earnings, 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			3,101.92
Plus:			
CO&DS withheld			102,337.19
Bond interest (revenue on withheld MVL)			90.50
Refunded bond proceeds			5,000.00
Premium on refunded bonds			302.77
Less:			
Principal payments			100,000.00
Interest expenditure			5,125.00
Dues and fees (fees on bond interest above)			50.61
Payments to refunded bonds escrow agent			5,398.36
Dues and fees on refunded bonds (admin and underwriter fees)			8.58
Discount on refunded bonds			-
Ending fund balance			<u><u>249.83</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Brevard 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,185,074.70	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	455.46	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,366.96	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,062,000.00
3792	Premium on Sale of Refunding Bonds		101,042.95
3322	CO&DS Withheld for SBE/COBI Bonds		23,854.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	584,393.95	
9200/730	Dues and Fees (Administrative expense)	1,492.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		79,695.10
3321	CO&DS Distributed		488,482.91
3325	Interest on Undistributed CO&DS		17,708.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,481.46	
3323	CO&DS Withheld for Administration		40,481.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,910,000.00	
9200/720	Interest	229,806.27	
9200/730	SBA Sinking Fund Administration Fees	1,036.03	
9200/761	Payments to Refunding Bond Escrow	612,971.90	
2210	Accrued Interest Payable	8,335.72	
1114	Cash with Fiscal/Service Agents		612,971.90
3322	CO&DS Withheld for SBE/COBI Bonds		2,092,659.85
3326	SBA Sinking Fund Earnings	-	1,852.55
11XX	Cash		54,665.62
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.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			752,088.60
Plus:			
CO&DS withheld			2,116,514.02
Bond interest (revenue on withheld MVLR)			1,852.55
Refunded bond proceeds			1,062,000.00
Premium on refunded bonds			101,042.95
Less:			
Principal payments			1,910,000.00
Interest expenditure			229,806.27
Dues and fees (fees on bond interest above)			1,036.03
Payments to refunded bonds escrow agent			1,798,046.60
Dues and fees on refunded bonds (admin and underwriter fees)			1,822.42
Discount on refunded bonds			-
Ending fund balance			<u>92,786.80</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	10,015,817.55	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,945.60	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	11,841.81	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		9,200,000.00
3792	Premium on Sale of Refunding Bonds		629,938.29
3322	CO&DS Withheld for SBE/COBI Bonds		201,666.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:			
		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	3,565,950.03	
9200/730	Dues and Fees (Administrative expense)	6,241.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		486,305.55
3321	CO&DS Distributed		3,011,811.82
3325	Interest on Undistributed CO&DS		74,074.24
To record CO&DS disbursements, investment earnings, and treasury fees.			
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 MVL 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	6,445,000.00	
9200/720	Interest	1,362,703.75	
9200/730	SBA Sinking Fund Administration Fees	3,778.63	
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		7,632,394.36
3326	SBA Sinking Fund Earnings	-	6,756.67
11XX	Cash		172,331.35
To record debt service payments, MVL withheld for debt service, investment earnings, 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			845,466.39
Plus:			
CO&DS withheld			7,834,061.03
Bond interest (revenue on withheld MVL)			6,756.67
Refunded bond proceeds			9,200,000.00
Premium on refunded bonds			629,938.29
Less:			
Principal payments			6,445,000.00
Interest expenditure			1,362,703.75
Dues and fees (fees on bond interest above)			3,778.63
Payments to refunded bonds escrow agent			10,015,817.55
Dues and fees on refunded bonds (admin and underwriter fees)			15,787.41
Discount on refunded bonds			-
Ending fund balance			<u><u>673,135.04</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	67,431.16	
9200/730	Dues and Fees (Administrative expense)	37.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		9,196.17
3321	CO&DS Distributed		57,826.53
3325	Interest on Undistributed CO&DS		446.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,019.67	
3323	CO&DS Withheld for Administration		1,019.67
To record amounts withheld from MVL 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, MVL withheld for debt service, investment earnings, 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 MVL)			-
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 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,567,794.28	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	602.56	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,808.45	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,405,000.00
3792	Premium on Sale of Refunding Bonds		133,642.79
3322	CO&DS Withheld for SBE/COBI Bonds		31,562.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	152,049.59	
9200/730	Dues and Fees (Administrative expense)	379.73	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		20,735.37
3321	CO&DS Distributed		127,187.36
3325	Interest on Undistributed CO&DS		4,506.59
To record CO&DS disbursements, investment earnings, and treasury fees.			
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 MVL 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	475,000.00	
9200/720	Interest	66,375.00	
9200/730	SBA Sinking Fund Administration Fees	262.02	
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		529,245.29
3326	SBA Sinking Fund Earnings	-	468.52
11XX	Cash		11,923.21
To record debt service payments, MVL withheld for debt service, investment earnings, 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			54,651.74
Plus:			
CO&DS withheld			560,807.79
Bond interest (revenue on withheld MVL)			468.52
Refunded bond proceeds			1,405,000.00
Premium on refunded bonds			133,642.79
Less:			
Principal payments			475,000.00
Interest expenditure			66,375.00
Dues and fees (fees on bond interest above)			262.02
Payments to refunded bonds escrow agent			1,567,794.28
Dues and fees on refunded bonds (admin and underwriter fees)			2,411.01
Discount on refunded bonds			-
Ending fund balance			<u><u>42,728.53</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Citrus 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,407,090.16	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	540.81	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,623.10	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,261,000.00
3792	Premium on Sale of Refunding Bonds		119,920.74
3322	CO&DS Withheld for SBE/COBI Bonds		28,333.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	137,237.79	
9200/730	Dues and Fees (Administrative expense)	347.15	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		18,715.43
3321	CO&DS Distributed		114,749.52
3325	Interest on Undistributed CO&DS		4,119.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<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 MVL 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	435,000.00	
9200/720	Interest	61,750.00	
9200/730	SBA Sinking Fund Administration Fees	240.42	
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		485,611.08
3326	SBA Sinking Fund Earnings	-	429.89
11XX	Cash		10,949.45
To record debt service payments, MVL withheld for debt service, investment earnings, 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			50,182.49
Plus:			
CO&DS withheld			513,944.41
Bond interest (revenue on withheld MVL)			429.89
Refunded bond proceeds			1,261,000.00
Premium on refunded bonds			119,920.74
Less:			
Principal payments			435,000.00
Interest expenditure			61,750.00
Dues and fees (fees on bond interest above)			240.42
Payments to refunded bonds escrow agent			1,407,090.16
Dues and fees on refunded bonds (admin and underwriter fees)			2,163.91
Discount on refunded bonds			-
Ending fund balance			<u><u>39,233.04</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,371,609.31	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	538.66	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,616.66	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,256,000.00
3792	Premium on Sale of Refunding Bonds		90,160.47
3322	CO&DS Withheld for SBE/COBI Bonds		27,604.16
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	517,852.78	
9200/730	Dues and Fees (Administrative expense)	776.50	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		70,622.45
3321	CO&DS Distributed		438,791.40
3325	Interest on Undistributed CO&DS		9,215.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,066.93	
3323	CO&DS Withheld for Administration		21,066.93
To record amounts withheld from MVL 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	800,000.00	
9200/720	Interest	95,825.00	
9200/730	SBA Sinking Fund Administration Fees	433.35	
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		875,311.03
3326	SBA Sinking Fund Earnings	-	774.88
11XX	Cash		20,172.44
To record debt service payments, MVL withheld for debt service, investment earnings, 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			68,653.90
Plus:			
CO&DS withheld			902,915.19
Bond interest (revenue on withheld MVL)			774.88
Refunded bond proceeds			1,256,000.00
Premium on refunded bonds			90,160.47
Less:			
Principal payments			800,000.00
Interest expenditure			95,825.00
Dues and fees (fees on bond interest above)			433.35
Payments to refunded bonds escrow agent			1,371,609.31
Dues and fees on refunded bonds (admin and underwriter fees)			2,155.32
Discount on refunded bonds			-
Ending fund balance			<u><u>48,481.46</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Collier 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	2,338,398.74	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	913.92	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,742.92	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,131,000.00
3792	Premium on Sale of Refunding Bonds		163,972.24
3322	CO&DS Withheld for SBE/COBI Bonds		47,083.34
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	808,653.10	
9200/730	Dues and Fees (Administrative expense)	1,002.51	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		110,281.17
3321	CO&DS Distributed		687,476.74
3325	Interest on Undistributed CO&DS		11,897.70
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,198.72	
3323	CO&DS Withheld for Administration		27,198.72
To record amounts withheld from MVL 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	910,000.00	
9200/720	Interest	102,000.00	
9200/730	SBA Sinking Fund Administration Fees	490.13	
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		990,008.24
3326	SBA Sinking Fund Earnings	-	876.42
11XX	Cash		21,605.47
To record debt service payments, MVL withheld for debt service, investment earnings, 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			83,854.96
Plus:			
CO&DS withheld			1,037,091.58
Bond interest (revenue on withheld MVL)			876.42
Refunded bond proceeds			2,131,000.00
Premium on refunded bonds			163,972.24
Less:			
Principal payments			910,000.00
Interest expenditure			102,000.00
Dues and fees (fees on bond interest above)			490.13
Payments to refunded bonds escrow agent			2,338,398.74
Dues and fees on refunded bonds (admin and underwriter fees)			3,656.84
Discount on refunded bonds			-
Ending fund balance			<u><u>62,249.49</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	542,642.40	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	214.01	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	642.29	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		499,000.00
3792	Premium on Sale of Refunding Bonds		33,561.20
3322	CO&DS Withheld for SBE/COBI Bonds		10,937.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	80,884.57	
9200/730	Dues and Fees (Administrative expense)	192.53	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		11,030.45
3321	CO&DS Distributed		67,761.67
3325	Interest on Undistributed CO&DS		2,284.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,223.57	
3323	CO&DS Withheld for Administration		5,223.57
To record amounts withheld from MVL 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	245,000.00	
9200/720	Interest	25,375.00	
9200/730	SBA Sinking Fund Administration Fees	130.97	
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		264,552.04
3326	SBA Sinking Fund Earnings	-	234.20
11XX	Cash		5,719.73
To record debt service payments, MVL withheld for debt service, investment earnings, 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			20,441.74
Plus:			
CO&DS withheld			275,489.54
Bond interest (revenue on withheld MVL)			234.20
Refunded bond proceeds			499,000.00
Premium on refunded bonds			33,561.20
Less:			
Principal payments			245,000.00
Interest expenditure			25,375.00
Dues and fees (fees on bond interest above)			130.97
Payments to refunded bonds escrow agent			542,642.40
Dues and fees on refunded bonds (admin and underwriter fees)			856.30
Discount on refunded bonds			-
Ending fund balance			<u><u>14,722.01</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Dade 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	13,603,119.35	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,372.50	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	16,124.15	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		12,527,000.00
3792	Premium on Sale of Refunding Bonds		823,761.82
3322	CO&DS Withheld for SBE/COBI Bonds		273,854.18
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	1,702,906.00	
9200/730	Dues and Fees (Administrative expense)	8,285.70	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		232,216.67
3321	CO&DS Distributed		1,380,641.38
3325	Interest on Undistributed CO&DS		98,333.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	11,954,000.00	
9200/720	Interest	1,504,546.29	
9200/730	SBA Sinking Fund Administration Fees	6,516.63	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	22,084.45	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		13,162,916.09
3326	SBA Sinking Fund Earnings	-	11,652.62
11XX	Cash		312,578.66
To record debt service payments, MVL withheld for debt service, investment earnings, 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			986,029.82
Plus:			
CO&DS withheld			13,436,770.27
Bond interest (revenue on withheld MVL)			11,652.62
Refunded bond proceeds			12,527,000.00
Premium on refunded bonds			823,761.82
Less:			
Principal payments			11,954,000.00
Interest expenditure			1,504,546.29
Dues and fees (fees on bond interest above)			6,516.63
Payments to refunded bonds escrow agent			13,603,119.35
Dues and fees on refunded bonds (admin and underwriter fees)			21,496.65
Discount on refunded bonds			-
Ending fund balance			<u><u>695,535.61</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	409,485.27	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	157.40	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	472.39	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		367,000.00
3792	Premium on Sale of Refunding Bonds		34,885.89
3322	CO&DS Withheld for SBE/COBI Bonds		8,229.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	38,767.32	
9200/730	Dues and Fees (Administrative expense)	102.32	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		5,286.78
3321	CO&DS Distributed		32,368.51
3325	Interest on Undistributed CO&DS		1,214.35
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 MVL 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	130,000.00	
9200/720	Interest	18,125.00	
9200/730	SBA Sinking Fund Administration Fees	71.70	
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		144,815.87
3326	SBA Sinking Fund Earnings	-	128.20
11XX	Cash		3,252.63
To record debt service payments, MVL withheld for debt service, investment earnings, 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			14,668.61
Plus:			
CO&DS withheld			153,045.04
Bond interest (revenue on withheld MVL)			128.20
Refunded bond proceeds			367,000.00
Premium on refunded bonds			34,885.89
Less:			
Principal payments			130,000.00
Interest expenditure			18,125.00
Dues and fees (fees on bond interest above)			71.70
Payments to refunded bonds escrow agent			409,485.27
Dues and fees on refunded bonds (admin and underwriter fees)			629.79
Discount on refunded bonds			-
Ending fund balance			<u><u>11,415.98</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Dixie 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	104,845.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	40.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	120.99	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		94,000.00
3792	Premium on Sale of Refunding Bonds		8,923.39
3322	CO&DS Withheld for SBE/COBI Bonds		2,083.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	20,198.49	
9200/730	Dues and Fees (Administrative expense)	45.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,754.53
3321	CO&DS Distributed		16,945.00
3325	Interest on Undistributed CO&DS		544.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	50,000.00	
9200/720	Interest	13,500.00	
9200/730	SBA Sinking Fund Administration Fees	30.78	
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		62,173.50
3326	SBA Sinking Fund Earnings	-	55.04
11XX	Cash		1,302.24
To record debt service payments, MVL withheld for debt service, investment earnings, 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			8,275.04
Plus:			
CO&DS withheld			64,256.83
Bond interest (revenue on withheld MVL)			55.04
Refunded bond proceeds			94,000.00
Premium on refunded bonds			8,923.39
Less:			
Principal payments			50,000.00
Interest expenditure			13,500.00
Dues and fees (fees on bond interest above)			30.78
Payments to refunded bonds escrow agent			104,845.42
Dues and fees on refunded bonds (admin and underwriter fees)			161.30
Discount on refunded bonds			-
Ending fund balance			<u><u>6,972.80</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Duval 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	6,943,486.15	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,742.62	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	8,231.34	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		6,395,000.00
3792	Premium on Sale of Refunding Bonds		419,668.44
3322	CO&DS Withheld for SBE/COBI Bonds		139,791.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	839,341.20	
9200/730	Dues and Fees (Administrative expense)	2,427.03	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		114,461.92
3321	CO&DS Distributed		698,502.58
3325	Interest on Undistributed CO&DS		28,803.73
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	3,245,000.00	
9200/720	Interest	347,750.00	
9200/730	SBA Sinking Fund Administration Fees	1,740.26	
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		3,515,129.20
3326	SBA Sinking Fund Earnings	-	3,111.81
11XX	Cash		76,249.25
To record debt service payments, MVL withheld for debt service, investment earnings, 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			274,056.71
Plus:			
CO&DS withheld			3,654,920.87
Bond interest (revenue on withheld MVL)			3,111.81
Refunded bond proceeds			6,395,000.00
Premium on refunded bonds			419,668.44
Less:			
Principal payments			3,245,000.00
Interest expenditure			347,750.00
Dues and fees (fees on bond interest above)			1,740.26
Payments to refunded bonds escrow agent			6,943,486.15
Dues and fees on refunded bonds (admin and underwriter fees)			10,973.96
Discount on refunded bonds			-
Ending fund balance			<u><u>197,807.46</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	683,057.20	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	268.90	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	807.04	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		627,000.00
3792	Premium on Sale of Refunding Bonds		43,383.14
3322	CO&DS Withheld for SBE/COBI Bonds		13,750.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	326,449.48	
9200/730	Dues and Fees (Administrative expense)	892.62	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		44,518.46
3321	CO&DS Distributed		272,230.20
3325	Interest on Undistributed CO&DS		10,593.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
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 MVL 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	1,148,000.00	
9200/720	Interest	157,665.39	
9200/730	SBA Sinking Fund Administration Fees	631.24	
9200/761	Payments to Refunding Bond Escrow	79,949.77	
2210	Accrued Interest Payable	1,972.52	
1114	Cash with Fiscal/Service Agents		79,949.77
3322	CO&DS Withheld for SBE/COBI Bonds		1,275,038.87
3326	SBA Sinking Fund Earnings	-	1,128.74
11XX	Cash		32,101.54
To record debt service payments, MVL withheld for debt service, investment earnings, 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			173,605.27
Plus:			
CO&DS withheld			1,288,788.87
Bond interest (revenue on withheld MVL)			1,128.74
Refunded bond proceeds			627,000.00
Premium on refunded bonds			43,383.14
Less:			
Principal payments			1,148,000.00
Interest expenditure			157,665.39
Dues and fees (fees on bond interest above)			631.24
Payments to refunded bonds escrow agent			763,006.97
Dues and fees on refunded bonds (admin and underwriter fees)			1,075.94
Discount on refunded bonds			-
Ending fund balance			<u><u>63,526.48</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Flagler 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	869,244.97	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	334.09	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,002.69	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		779,000.00
3792	Premium on Sale of Refunding Bonds		74,081.75
3322	CO&DS Withheld for SBE/COBI Bonds		17,500.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	239,944.63	
9200/730	Dues and Fees (Administrative expense)	265.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		32,722.88
3321	CO&DS Distributed		204,339.41
3325	Interest on Undistributed CO&DS		3,147.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,195.47	
3323	CO&DS Withheld for Administration		7,195.47
To record amounts withheld from MVL 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	190,000.00	
9200/720	Interest	50,600.00	
9200/730	SBA Sinking Fund Administration Fees	116.79	
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		235,894.44
3326	SBA Sinking Fund Earnings	-	208.83
11XX	Cash		4,613.52
To record debt service payments, MVL withheld for debt service, investment earnings, 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			36,979.40
Plus:			
CO&DS withheld			253,394.44
Bond interest (revenue on withheld MVL)			208.83
Refunded bond proceeds			779,000.00
Premium on refunded bonds			74,081.75
Less:			
Principal payments			190,000.00
Interest expenditure			50,600.00
Dues and fees (fees on bond interest above)			116.79
Payments to refunded bonds escrow agent			869,244.97
Dues and fees on refunded bonds (admin and underwriter fees)			1,336.78
Discount on refunded bonds			-
Ending fund balance			<u><u>32,365.88</u></u>

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Franklin 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	45,072.48	
9200/730	Dues and Fees (Administrative expense)	25.12	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		6,146.91
3321	CO&DS Distributed		38,652.54
3325	Interest on Undistributed CO&DS		298.15
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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.			
<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			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	672,833.90	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	258.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	776.15	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		603,000.00
3792	Premium on Sale of Refunding Bonds		57,326.99
3322	CO&DS Withheld for SBE/COBI Bonds		13,541.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	65,634.66	
9200/730	Dues and Fees (Administrative expense)	161.12	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		8,950.76
3321	CO&DS Distributed		54,932.86
3325	Interest on Undistributed CO&DS		1,912.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 MVL 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	200,000.00	
9200/720	Interest	28,500.00	
9200/730	SBA Sinking Fund Administration Fees	110.62	
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		223,441.01
3326	SBA Sinking Fund Earnings	-	197.80
11XX	Cash		4,971.81
To record debt service payments, MVL withheld for debt service, investment earnings, 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			23,412.60
Plus:			
CO&DS withheld			236,982.68
Bond interest (revenue on withheld MVL)			197.80
Refunded bond proceeds			603,000.00
Premium on refunded bonds			57,326.99
Less:			
Principal payments			200,000.00
Interest expenditure			28,500.00
Dues and fees (fees on bond interest above)			110.62
Payments to refunded bonds escrow agent			672,833.90
Dues and fees on refunded bonds (admin and underwriter fees)			1,034.76
Discount on refunded bonds			-
Ending fund balance			<u><u>18,440.79</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Gilchrist 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	135,229.47	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	52.75	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	158.32	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		123,000.00
3792	Premium on Sale of Refunding Bonds		9,732.20
3322	CO&DS Withheld for SBE/COBI Bonds		2,708.34
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	21,650.08	
9200/730	Dues and Fees (Administrative expense)	53.87	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,952.47
3321	CO&DS Distributed		18,112.20
3325	Interest on Undistributed CO&DS		639.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,461.42	
3323	CO&DS Withheld for Administration		1,461.42
To record amounts withheld from MVL 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	70,000.00	
9200/720	Interest	6,750.00	
9200/730	SBA Sinking Fund Administration Fees	37.13	
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		74,994.16
3326	SBA Sinking Fund Earnings	-	66.39
11XX	Cash		1,726.58
To record debt service payments, MVL withheld for debt service, investment earnings, 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			5,339.22
Plus:			
CO&DS withheld			77,702.50
Bond interest (revenue on withheld MVL)			66.39
Refunded bond proceeds			123,000.00
Premium on refunded bonds			9,732.20
Less:			
Principal payments			70,000.00
Interest expenditure			6,750.00
Dues and fees (fees on bond interest above)			37.13
Payments to refunded bonds escrow agent			135,229.47
Dues and fees on refunded bonds (admin and underwriter fees)			211.07
Discount on refunded bonds			-
Ending fund balance			<u><u>3,612.64</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Glades 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	53,464.42	
9200/730	Dues and Fees (Administrative expense)	29.80	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		7,291.39
3321	CO&DS Distributed		45,849.17
3325	Interest on Undistributed CO&DS		353.66
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	808.47	
3323	CO&DS Withheld for Administration		808.47
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	-	
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, 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			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLN)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Gulf 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	325,767.83	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	125.23	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	375.85	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		292,000.00
3792	Premium on Sale of Refunding Bonds		27,706.41
3322	CO&DS Withheld for SBE/COBI Bonds		6,562.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	20,800.54	
9200/730	Dues and Fees (Administrative expense)	47.47	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,836.63
3321	CO&DS Distributed		17,447.96
3325	Interest on Undistributed CO&DS		563.42
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
To record amounts withheld from MVL 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	55,000.00	
9200/720	Interest	10,625.00	
9200/730	SBA Sinking Fund Administration Fees	31.87	
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		64,374.72
3326	SBA Sinking Fund Earnings	-	56.99
11XX	Cash		1,225.16
To record debt service payments, MVL withheld for debt service, investment earnings, 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			9,558.79
Plus:			
CO&DS withheld			70,937.22
Bond interest (revenue on withheld MVL)			56.99
Refunded bond proceeds			292,000.00
Premium on refunded bonds			27,706.41
Less:			
Principal payments			55,000.00
Interest expenditure			10,625.00
Dues and fees (fees on bond interest above)			31.87
Payments to refunded bonds escrow agent			325,767.83
Dues and fees on refunded bonds (admin and underwriter fees)			501.08
Discount on refunded bonds			-
Ending fund balance			<u><u>8,333.63</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Hamilton 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	159,542.81	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	61.33	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	184.06	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		143,000.00
3792	Premium on Sale of Refunding Bonds		13,559.03
3322	CO&DS Withheld for SBE/COBI Bonds		3,229.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	19,812.54	
9200/730	Dues and Fees (Administrative expense)	41.74	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,701.91
3321	CO&DS Distributed		16,656.96
3325	Interest on Undistributed CO&DS		495.41
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	50,000.00	
9200/720	Interest	6,375.00	
9200/730	SBA Sinking Fund Administration Fees	27.27	
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		55,082.09
3326	SBA Sinking Fund Earnings	-	48.76
11XX	Cash		1,271.42
To record debt service payments, MVL withheld for debt service, investment earnings, 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			5,374.59
Plus:			
CO&DS withheld			58,311.26
Bond interest (revenue on withheld MVL)			48.76
Refunded bond proceeds			143,000.00
Premium on refunded bonds			13,559.03
Less:			
Principal payments			50,000.00
Interest expenditure			6,375.00
Dues and fees (fees on bond interest above)			27.27
Payments to refunded bonds escrow agent			159,542.81
Dues and fees on refunded bonds (admin and underwriter fees)			245.39
Discount on refunded bonds			-
Ending fund balance			<u><u>4,103.17</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	161,742.51	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	63.47	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	190.50	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		148,000.00
3792	Premium on Sale of Refunding Bonds		10,767.31
3322	CO&DS Withheld for SBE/COBI Bonds		3,229.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	45,142.33	
9200/730	Dues and Fees (Administrative expense)	106.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		6,156.18
3321	CO&DS Distributed		37,834.14
3325	Interest on Undistributed CO&DS		1,258.01
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 MVL 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	120,000.00	
9200/720	Interest	28,225.00	
9200/730	SBA Sinking Fund Administration Fees	71.81	
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		145,039.35
3326	SBA Sinking Fund Earnings	-	128.40
11XX	Cash		3,129.06
To record debt service payments, MVL withheld for debt service, investment earnings, 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			16,714.17
Plus:			
CO&DS withheld			148,268.52
Bond interest (revenue on withheld MVL)			128.40
Refunded bond proceeds			148,000.00
Premium on refunded bonds			10,767.31
Less:			
Principal payments			120,000.00
Interest expenditure			28,225.00
Dues and fees (fees on bond interest above)			71.81
Payments to refunded bonds escrow agent			161,742.51
Dues and fees on refunded bonds (admin and underwriter fees)			253.97
Discount on refunded bonds			-
Ending fund balance			<u><u>13,585.11</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	414,319.54	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	161.68	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	485.26	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		377,000.00
3792	Premium on Sale of Refunding Bonds		29,633.15
3322	CO&DS Withheld for SBE/COBI Bonds		8,333.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	52,991.87	
9200/730	Dues and Fees (Administrative expense)	155.04	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		7,226.56
3321	CO&DS Distributed		44,080.37
3325	Interest on Undistributed CO&DS		1,839.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
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 MVL 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	210,000.00	
9200/720	Interest	20,500.00	
9200/730	SBA Sinking Fund Administration Fees	111.48	
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		225,172.29
3326	SBA Sinking Fund Earnings	-	199.34
11XX	Cash		5,239.85
To record debt service payments, MVL withheld for debt service, investment earnings, 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			16,292.77
Plus:			
CO&DS withheld			233,505.62
Bond interest (revenue on withheld MVL)			199.34
Refunded bond proceeds			377,000.00
Premium on refunded bonds			29,633.15
Less:			
Principal payments			210,000.00
Interest expenditure			20,500.00
Dues and fees (fees on bond interest above)			111.48
Payments to refunded bonds escrow agent			414,319.54
Dues and fees on refunded bonds (admin and underwriter fees)			646.94
Discount on refunded bonds			-
Ending fund balance			<u><u>11,052.92</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Hernando 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,449,462.93	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	557.10	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,672.01	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,299,000.00
3792	Premium on Sale of Refunding Bonds		123,525.37
3322	CO&DS Withheld for SBE/COBI Bonds		29,166.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:			
		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	156,821.06	
9200/730	Dues and Fees (Administrative expense)	484.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		21,385.77
3321	CO&DS Distributed		130,166.34
3325	Interest on Undistributed CO&DS		5,753.77
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<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 MVL 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	575,000.00	
9200/720	Interest	148,726.13	
9200/730	SBA Sinking Fund Administration Fees	353.00	
9200/761	Payments to Refunding Bond Escrow	329,137.88	
2210	Accrued Interest Payable	5,105.64	
1114	Cash with Fiscal/Service Agents		329,137.88
3322	CO&DS Withheld for SBE/COBI Bonds		713,018.77
3326	SBA Sinking Fund Earnings	-	631.21
11XX	Cash		15,534.79
To record debt service payments, MVL withheld for debt service, investment earnings, 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			424,516.22
Plus:			
CO&DS withheld			742,185.44
Bond interest (revenue on withheld MVL)			631.21
Refunded bond proceeds			1,299,000.00
Premium on refunded bonds			123,525.37
Less:			
Principal payments			575,000.00
Interest expenditure			148,726.13
Dues and fees (fees on bond interest above)			353.00
Payments to refunded bonds escrow agent			1,778,600.81
Dues and fees on refunded bonds (admin and underwriter fees)			2,229.11
Discount on refunded bonds			-
Ending fund balance			<u><u>84,949.19</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Highlands 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	429,723.91	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	168.97	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	507.14	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		394,000.00
3792	Premium on Sale of Refunding Bonds		27,754.18
3322	CO&DS Withheld for SBE/COBI Bonds		8,645.84
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	93,169.12	
9200/730	Dues and Fees (Administrative expense)	247.54	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		12,705.64
3321	CO&DS Distributed		77,773.21
3325	Interest on Undistributed CO&DS		2,937.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	330,000.00	
9200/720	Interest	29,625.00	
9200/730	SBA Sinking Fund Administration Fees	173.75	
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		350,961.10
3326	SBA Sinking Fund Earnings	-	310.69
11XX	Cash		8,526.96
To record debt service payments, MVL withheld for debt service, investment earnings, 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			21,629.45
Plus:			
CO&DS withheld			359,606.94
Bond interest (revenue on withheld MVL)			310.69
Refunded bond proceeds			394,000.00
Premium on refunded bonds			27,754.18
Less:			
Principal payments			330,000.00
Interest expenditure			29,625.00
Dues and fees (fees on bond interest above)			173.75
Payments to refunded bonds escrow agent			429,723.91
Dues and fees on refunded bonds (admin and underwriter fees)			676.11
Discount on refunded bonds			-
Ending fund balance			<u><u>13,102.49</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Hillsborough 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	14,040,547.35	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,396.47	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	16,196.24	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		12,583,000.00
3792	Premium on Sale of Refunding Bonds		1,196,535.89
3322	CO&DS Withheld for SBE/COBI Bonds		282,604.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	1,138,798.24	
9200/730	Dues and Fees (Administrative expense)	4,213.42	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		155,296.33
3321	CO&DS Distributed		937,711.06
3325	Interest on Undistributed CO&DS		50,004.27
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	114,312.27	
3323	CO&DS Withheld for Administration		114,312.27
To record amounts withheld from MVL 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	5,254,000.00	
9200/720	Interest	1,286,351.18	
9200/730	SBA Sinking Fund Administration Fees	3,178.76	
9200/761	Payments to Refunding Bond Escrow	728,811.42	
2210	Accrued Interest Payable	21,164.24	
1114	Cash with Fiscal/Service Agents		728,811.42
3322	CO&DS Withheld for SBE/COBI Bonds		6,420,714.11
3326	SBA Sinking Fund Earnings	-	5,684.01
11XX	Cash		138,296.06
To record debt service payments, MVL withheld for debt service, investment earnings, 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			1,576,336.59
Plus:			
CO&DS withheld			6,703,318.28
Bond interest (revenue on withheld MVL)			5,684.01
Refunded bond proceeds			12,583,000.00
Premium on refunded bonds			1,196,535.89
Less:			
Principal payments			5,254,000.00
Interest expenditure			1,286,351.18
Dues and fees (fees on bond interest above)			3,178.76
Payments to refunded bonds escrow agent			14,769,358.77
Dues and fees on refunded bonds (admin and underwriter fees)			21,592.71
Discount on refunded bonds			-
Ending fund balance			<u><u>730,393.35</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	30,654.67	
9200/730	Dues and Fees (Administrative expense)	62.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,180.49
3321	CO&DS Distributed		25,790.60
3325	Interest on Undistributed CO&DS		746.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 MVL 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	60,000.00	
9200/720	Interest	24,000.00	
9200/730	SBA Sinking Fund Administration Fees	40.69	
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		82,196.14
3326	SBA Sinking Fund Earnings	-	72.76
11XX	Cash		1,771.79
To record debt service payments, MVL withheld for debt service, investment earnings, 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			12,355.94
Plus:			
CO&DS withheld			82,196.14
Bond interest (revenue on withheld MVL)			72.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			60,000.00
Interest expenditure			24,000.00
Dues and fees (fees on bond interest above)			40.69
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>10,584.15</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Indian River 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	111,986.39	
9200/730	Dues and Fees (Administrative expense)	377.23	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		15,271.55
3321	CO&DS Distributed		92,615.20
3325	Interest on Undistributed CO&DS		4,476.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,234.35	
3323	CO&DS Withheld for Administration		10,234.35
To record amounts withheld from MVL 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	369,000.00	
9200/720	Interest	168,202.75	
9200/730	SBA Sinking Fund Administration Fees	279.63	
9200/761	Payments to Refunding Bond Escrow	4,174,993.49	
2210	Accrued Interest Payable	42,112.91	
1114	Cash with Fiscal/Service Agents		4,174,993.49
3322	CO&DS Withheld for SBE/COBI Bonds		564,814.93
3326	SBA Sinking Fund Earnings	-	500.01
11XX	Cash		14,280.35
To record debt service payments, MVL withheld for debt service, investment earnings, 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			4,254,455.50
Plus:			
CO&DS withheld			564,814.93
Bond interest (revenue on withheld MVL)			500.01
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			369,000.00
Interest expenditure			168,202.75
Dues and fees (fees on bond interest above)			279.63
Payments to refunded bonds escrow agent			4,174,993.49
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>107,294.57</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	656,096.76	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	252.18	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	756.85	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		588,000.00
3792	Premium on Sale of Refunding Bonds		55,876.62
3322	CO&DS Withheld for SBE/COBI Bonds		13,229.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	69,371.55	
9200/730	Dues and Fees (Administrative expense)	160.24	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		9,460.40
3321	CO&DS Distributed		58,169.67
3325	Interest on Undistributed CO&DS		1,901.72
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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	195,000.00	
9200/720	Interest	28,125.00	
9200/730	SBA Sinking Fund Administration Fees	107.99	
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		218,124.93
3326	SBA Sinking Fund Earnings	-	193.10
11XX	Cash		4,914.96
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			23,057.28
Plus:			
CO&DS withheld			231,354.10
Bond interest (revenue on withheld MVLr)			193.10
Refunded bond proceeds			588,000.00
Premium on refunded bonds			55,876.62
Less:			
Principal payments			195,000.00
Interest expenditure			28,125.00
Dues and fees (fees on bond interest above)			107.99
Payments to refunded bonds escrow agent			656,096.76
Dues and fees on refunded bonds (admin and underwriter fees)			1,009.03
Discount on refunded bonds			-
Ending fund balance			<u><u>18,142.32</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	33,587.98	
9200/730	Dues and Fees (Administrative expense)	44.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,580.60
3321	CO&DS Distributed		28,525.78
3325	Interest on Undistributed CO&DS		525.91
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,202.25	
3323	CO&DS Withheld for Administration		1,202.25
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	2,250.00	
9200/730	SBA Sinking Fund Administration Fees	22.73	
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		45,917.26
3326	SBA Sinking Fund Earnings	-	40.65
11XX	Cash		1,314.82
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			1,361.84
Plus:			
CO&DS withheld			45,917.26
Bond interest (revenue on withheld MVLr)			40.65
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			2,250.00
Dues and fees (fees on bond interest above)			22.73
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>47.02</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Lafayette 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	122,759.21	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	47.18	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	141.59	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		110,000.00
3792	Premium on Sale of Refunding Bonds		10,447.98
3322	CO&DS Withheld for SBE/COBI Bonds		2,500.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	17,419.25	
9200/730	Dues and Fees (Administrative expense)	22.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,375.57
3321	CO&DS Distributed		14,795.71
3325	Interest on Undistributed CO&DS		270.79
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	619.02	
3323	CO&DS Withheld for Administration		619.02
To record amounts withheld from MVL R 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	20,000.00	
9200/720	Interest	4,000.00	
9200/730	SBA Sinking Fund Administration Fees	11.64	
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		23,516.77
3326	SBA Sinking Fund Earnings	-	20.82
11XX	Cash		474.05
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.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			3,621.75
Plus:			
CO&DS withheld			26,016.77
Bond interest (revenue on withheld MVL R)			20.82
Refunded bond proceeds			110,000.00
Premium on refunded bonds			10,447.98
Less:			
Principal payments			20,000.00
Interest expenditure			4,000.00
Dues and fees (fees on bond interest above)			11.64
Payments to refunded bonds escrow agent			122,759.21
Dues and fees on refunded bonds (admin and underwriter fees)			188.77
Discount on refunded bonds			-
Ending fund balance			<u><u>3,147.70</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	942,418.31	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	364.54	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,094.08	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		850,000.00
3792	Premium on Sale of Refunding Bonds		74,918.60
3322	CO&DS Withheld for SBE/COBI Bonds		18,958.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	265,113.12	
9200/730	Dues and Fees (Administrative expense)	836.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		36,153.56
3321	CO&DS Distributed		219,872.94
3325	Interest on Undistributed CO&DS		9,922.72
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,683.84	
3323	CO&DS Withheld for Administration		22,683.84
To record amounts withheld from MVL 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	867,000.00	
9200/720	Interest	378,443.31	
9200/730	SBA Sinking Fund Administration Fees	611.41	
9200/761	Payments to Refunding Bond Escrow	1,554,827.09	
2210	Accrued Interest Payable	15,675.17	
1114	Cash with Fiscal/Service Agents		1,554,827.09
3322	CO&DS Withheld for SBE/COBI Bonds		1,234,977.54
3326	SBA Sinking Fund Earnings	-	1,093.28
11XX	Cash		25,659.07
To record debt service payments, MVL withheld for debt service, investment earnings, 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			1,758,488.47
Plus:			
CO&DS withheld			1,253,935.87
Bond interest (revenue on withheld MVL)			1,093.28
Refunded bond proceeds			850,000.00
Premium on refunded bonds			74,918.60
Less:			
Principal payments			867,000.00
Interest expenditure			378,443.31
Dues and fees (fees on bond interest above)			611.41
Payments to refunded bonds escrow agent			2,497,245.40
Dues and fees on refunded bonds (admin and underwriter fees)			1,458.62
Discount on refunded bonds			-
Ending fund balance			<u><u>193,677.48</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Lee 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	5,459,786.13	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,098.46	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	6,298.04	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		4,893,000.00
3792	Premium on Sale of Refunding Bonds		465,286.80
3322	CO&DS Withheld for SBE/COBI Bonds		109,895.83
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:			
		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	1,376,162.60	
9200/730	Dues and Fees (Administrative expense)	1,932.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		187,675.33
3321	CO&DS Distributed		1,167,483.57
3325	Interest on Undistributed CO&DS		22,936.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	52,433.61	
3323	CO&DS Withheld for Administration		52,433.61
To record amounts withheld from MVL 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	1,822,000.00	
9200/720	Interest	309,730.32	
9200/730	SBA Sinking Fund Administration Fees	1,035.35	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	7,426.93	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,091,291.27
3326	SBA Sinking Fund Earnings	-	1,851.34
11XX	Cash		47,049.99
To record debt service payments, MVL withheld for debt service, investment earnings, 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			233,871.24
Plus:			
CO&DS withheld			2,201,187.10
Bond interest (revenue on withheld MVL)			1,851.34
Refunded bond proceeds			4,893,000.00
Premium on refunded bonds			465,286.80
Less:			
Principal payments			1,822,000.00
Interest expenditure			309,730.32
Dues and fees (fees on bond interest above)			1,035.35
Payments to refunded bonds escrow agent			5,459,786.13
Dues and fees on refunded bonds (admin and underwriter fees)			8,396.50
Discount on refunded bonds			-
Ending fund balance			194,248.18

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Leon 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,444,314.06	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	568.25	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,705.48	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,325,000.00
3792	Premium on Sale of Refunding Bonds		92,525.29
3322	CO&DS Withheld for SBE/COBI Bonds		29,062.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	214,403.03	
9200/730	Dues and Fees (Administrative expense)	749.15	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		29,237.98
3321	CO&DS Distributed		177,023.33
3325	Interest on Undistributed CO&DS		8,890.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL R 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	1,005,000.00	
9200/720	Interest	150,862.50	
9200/730	SBA Sinking Fund Administration Fees	559.29	
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		1,129,694.70
3326	SBA Sinking Fund Earnings	-	1,000.08
11XX	Cash		25,727.01
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.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			98,025.59
Plus:			
CO&DS withheld			1,158,757.20
Bond interest (revenue on withheld MVL R)			1,000.08
Refunded bond proceeds			1,325,000.00
Premium on refunded bonds			92,525.29
Less:			
Principal payments			1,005,000.00
Interest expenditure			150,862.50
Dues and fees (fees on bond interest above)			559.29
Payments to refunded bonds escrow agent			1,444,314.06
Dues and fees on refunded bonds (admin and underwriter fees)			2,273.73
Discount on refunded bonds			-
Ending fund balance			<u><u>72,298.58</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Levy 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	516,668.67	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	198.57	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	595.95	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		463,000.00
3792	Premium on Sale of Refunding Bonds		44,046.52
3322	CO&DS Withheld for SBE/COBI Bonds		10,416.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	44,583.00	
9200/730	Dues and Fees (Administrative expense)	127.41	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		6,079.84
3321	CO&DS Distributed		37,118.51
3325	Interest on Undistributed CO&DS		1,512.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	165,000.00	
9200/720	Interest	23,250.00	
9200/730	SBA Sinking Fund Administration Fees	91.10	
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		184,007.19
3326	SBA Sinking Fund Earnings	-	162.89
11XX	Cash		4,171.02
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.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			18,736.75
Plus:			
CO&DS withheld			194,423.86
Bond interest (revenue on withheld MVLr)			162.89
Refunded bond proceeds			463,000.00
Premium on refunded bonds			44,046.52
Less:			
Principal payments			165,000.00
Interest expenditure			23,250.00
Dues and fees (fees on bond interest above)			91.10
Payments to refunded bonds escrow agent			516,668.67
Dues and fees on refunded bonds (admin and underwriter fees)			794.52
Discount on refunded bonds			-
Ending fund balance			<u><u>14,565.73</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	41,142.35	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	15.87	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	47.62	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		37,000.00
3792	Premium on Sale of Refunding Bonds		3,372.50
3322	CO&DS Withheld for SBE/COBI Bonds		833.34
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	7,870.15	
9200/730	Dues and Fees (Administrative expense)	24.27	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,073.25
3321	CO&DS Distributed		6,533.08
3325	Interest on Undistributed CO&DS		288.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	658.59	
3323	CO&DS Withheld for Administration		658.59
To record amounts withheld from MVL 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	30,000.00	
9200/720	Interest	6,500.00	
9200/730	SBA Sinking Fund Administration Fees	17.67	
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		35,682.65
3326	SBA Sinking Fund Earnings	-	31.59
11XX	Cash		803.43
To record debt service payments, MVL withheld for debt service, investment earnings, 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			3,896.66
Plus:			
CO&DS withheld			36,515.99
Bond interest (revenue on withheld MVL)			31.59
Refunded bond proceeds			37,000.00
Premium on refunded bonds			3,372.50
Less:			
Principal payments			30,000.00
Interest expenditure			6,500.00
Dues and fees (fees on bond interest above)			17.67
Payments to refunded bonds escrow agent			41,142.35
Dues and fees on refunded bonds (admin and underwriter fees)			63.49
Discount on refunded bonds			-
Ending fund balance			<u><u>3,093.23</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Madison 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	233,205.35	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	89.63	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	269.01	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		209,000.00
3792	Premium on Sale of Refunding Bonds		19,876.49
3322	CO&DS Withheld for SBE/COBI Bonds		4,687.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	32,595.41	
9200/730	Dues and Fees (Administrative expense)	58.44	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,445.19
3321	CO&DS Distributed		27,515.05
3325	Interest on Undistributed CO&DS		693.61
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	8,875.00	
9200/730	SBA Sinking Fund Administration Fees	35.78	
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		72,262.23
3326	SBA Sinking Fund Earnings	-	63.97
11XX	Cash		1,584.58
To record debt service payments, MVL withheld for debt service, investment earnings, 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			7,586.47
Plus:			
CO&DS withheld			76,949.73
Bond interest (revenue on withheld MVL)			63.97
Refunded bond proceeds			209,000.00
Premium on refunded bonds			19,876.49
Less:			
Principal payments			65,000.00
Interest expenditure			8,875.00
Dues and fees (fees on bond interest above)			35.78
Payments to refunded bonds escrow agent			233,205.35
Dues and fees on refunded bonds (admin and underwriter fees)			358.64
Discount on refunded bonds			-
Ending fund balance			<u><u>6,001.89</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Manatee 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	3,089,758.43	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,187.54	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,564.13	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,769,000.00
3792	Premium on Sale of Refunding Bonds		263,322.60
3322	CO&DS Withheld for SBE/COBI Bonds		62,187.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	271,407.79	
9200/730	Dues and Fees (Administrative expense)	1,000.41	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		37,011.51
3321	CO&DS Distributed		223,524.01
3325	Interest on Undistributed CO&DS		11,872.68
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,141.54	
3323	CO&DS Withheld for Administration		27,141.54
To record amounts withheld from MVL 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	1,210,000.00	
9200/720	Interest	345,677.50	
9200/730	SBA Sinking Fund Administration Fees	754.24	
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		1,523,472.20
3326	SBA Sinking Fund Earnings	-	1,348.67
11XX	Cash		31,610.87
To record debt service payments, MVL withheld for debt service, investment earnings, 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			217,208.01
Plus:			
CO&DS withheld			1,585,659.70
Bond interest (revenue on withheld MVL)			1,348.67
Refunded bond proceeds			2,769,000.00
Premium on refunded bonds			263,322.60
Less:			
Principal payments			1,210,000.00
Interest expenditure			345,677.50
Dues and fees (fees on bond interest above)			754.24
Payments to refunded bonds escrow agent			3,089,758.43
Dues and fees on refunded bonds (admin and underwriter fees)			4,751.67
Discount on refunded bonds			-
Ending fund balance			<u><u>185,597.14</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	440,129.24	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	169.83	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	509.71	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		396,000.00
3792	Premium on Sale of Refunding Bonds		35,954.62
3322	CO&DS Withheld for SBE/COBI Bonds		8,854.16
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	680,347.87	
9200/730	Dues and Fees (Administrative expense)	879.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		92,783.26
3321	CO&DS Distributed		578,007.70
3325	Interest on Undistributed CO&DS		10,436.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,857.86	
3323	CO&DS Withheld for Administration		23,857.86
To record amounts withheld from MVL 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	781,000.00	
9200/720	Interest	130,598.79	
9200/730	SBA Sinking Fund Administration Fees	444.27	
9200/761	Payments to Refunding Bond Escrow	1,037,090.62	
2210	Accrued Interest Payable	10,454.80	
1114	Cash with Fiscal/Service Agents		1,037,090.62
3322	CO&DS Withheld for SBE/COBI Bonds		897,381.17
3326	SBA Sinking Fund Earnings	-	794.42
11XX	Cash		24,322.27
To record debt service payments, MVL withheld for debt service, investment earnings, 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			1,111,498.93
Plus:			
CO&DS withheld			906,235.33
Bond interest (revenue on withheld MVL)			794.42
Refunded bond proceeds			396,000.00
Premium on refunded bonds			35,954.62
Less:			
Principal payments			781,000.00
Interest expenditure			130,598.79
Dues and fees (fees on bond interest above)			444.27
Payments to refunded bonds escrow agent			1,477,219.86
Dues and fees on refunded bonds (admin and underwriter fees)			679.54
Discount on refunded bonds			-
Ending fund balance			<u><u>60,540.84</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Martin 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,537,651.00	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	590.98	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,773.70	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,378,000.00
3792	Premium on Sale of Refunding Bonds		131,078.18
3322	CO&DS Withheld for SBE/COBI Bonds		30,937.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	284,169.23	
9200/730	Dues and Fees (Administrative expense)	900.45	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		38,752.24
3321	CO&DS Distributed		235,631.06
3325	Interest on Undistributed CO&DS		10,686.38
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	976,000.00	
9200/720	Interest	370,316.89	
9200/730	SBA Sinking Fund Administration Fees	659.13	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	13,148.20	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,331,369.18
3326	SBA Sinking Fund Earnings	-	1,178.61
11XX	Cash		27,576.43
To record debt service payments, MVL withheld for debt service, investment earnings, 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			215,517.34
Plus:			
CO&DS withheld			1,362,306.68
Bond interest (revenue on withheld MVL)			1,178.61
Refunded bond proceeds			1,378,000.00
Premium on refunded bonds			131,078.18
Less:			
Principal payments			976,000.00
Interest expenditure			370,316.89
Dues and fees (fees on bond interest above)			659.13
Payments to refunded bonds escrow agent			1,537,651.00
Dues and fees on refunded bonds (admin and underwriter fees)			2,364.68
Discount on refunded bonds			-
Ending fund balance			<u><u>201,089.11</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Monroe 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	31,425.39	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	12.44	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	37.33	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		29,000.00
3792	Premium on Sale of Refunding Bonds		1,850.16
3322	CO&DS Withheld for SBE/COBI Bonds		625.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	99,569.79	
9200/730	Dues and Fees (Administrative expense)	181.08	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		13,578.78
3321	CO&DS Distributed		84,023.04
3325	Interest on Undistributed CO&DS		2,149.05
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	220,000.00	
9200/720	Interest	11,750.00	
9200/730	SBA Sinking Fund Administration Fees	111.55	
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		225,317.46
3326	SBA Sinking Fund Earnings	-	199.46
11XX	Cash		6,344.63
To record debt service payments, MVL withheld for debt service, investment earnings, 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			7,417.19
Plus:			
CO&DS withheld			225,942.46
Bond interest (revenue on withheld MVL)			199.46
Refunded bond proceeds			29,000.00
Premium on refunded bonds			1,850.16
Less:			
Principal payments			220,000.00
Interest expenditure			11,750.00
Dues and fees (fees on bond interest above)			111.55
Payments to refunded bonds escrow agent			31,425.39
Dues and fees on refunded bonds (admin and underwriter fees)			49.77
Discount on refunded bonds			-
Ending fund balance			<u><u>1,072.56</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Nassau 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	858,055.10	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	329.80	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	989.82	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		769,000.00
3792	Premium on Sale of Refunding Bonds		73,083.05
3322	CO&DS Withheld for SBE/COBI Bonds		17,291.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	93,930.29	
9200/730	Dues and Fees (Administrative expense)	213.89	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		12,809.56
3321	CO&DS Distributed		78,796.15
3325	Interest on Undistributed CO&DS		2,538.47
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,803.08	
3323	CO&DS Withheld for Administration		5,803.08
To record amounts withheld from MVL 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	260,000.00	
9200/720	Interest	36,500.00	
9200/730	SBA Sinking Fund Administration Fees	143.49	
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		289,829.52
3326	SBA Sinking Fund Earnings	-	256.58
11XX	Cash		6,557.39
To record debt service payments, MVL withheld for debt service, investment earnings, 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			30,013.20
Plus:			
CO&DS withheld			307,121.19
Bond interest (revenue on withheld MVL)			256.58
Refunded bond proceeds			769,000.00
Premium on refunded bonds			73,083.05
Less:			
Principal payments			260,000.00
Interest expenditure			36,500.00
Dues and fees (fees on bond interest above)			143.49
Payments to refunded bonds escrow agent			858,055.10
Dues and fees on refunded bonds (admin and underwriter fees)			1,319.62
Discount on refunded bonds			-
Ending fund balance			<u><u>23,455.81</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Okaloosa 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	992,831.40	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	390.70	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,172.60	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		911,000.00
3792	Premium on Sale of Refunding Bonds		63,394.70
3322	CO&DS Withheld for SBE/COBI Bonds		20,000.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	135,688.76	
9200/730	Dues and Fees (Administrative expense)	600.70	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		18,503.38
3321	CO&DS Distributed		110,657.06
3325	Interest on Undistributed CO&DS		7,129.02
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	850,000.00	
9200/720	Interest	114,675.00	
9200/730	SBA Sinking Fund Administration Fees	466.39	
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		942,057.01
3326	SBA Sinking Fund Earnings	-	833.97
11XX	Cash		22,250.41
To record debt service payments, MVL withheld for debt service, investment earnings, 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			73,626.88
Plus:			
CO&DS withheld			962,057.01
Bond interest (revenue on withheld MVL)			833.97
Refunded bond proceeds			911,000.00
Premium on refunded bonds			63,394.70
Less:			
Principal payments			850,000.00
Interest expenditure			114,675.00
Dues and fees (fees on bond interest above)			466.39
Payments to refunded bonds escrow agent			992,831.40
Dues and fees on refunded bonds (admin and underwriter fees)			1,563.30
Discount on refunded bonds			-
Ending fund balance			<u><u>51,376.47</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Okeechobee 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	581,311.01	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	223.44	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	670.61	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		521,000.00
3792	Premium on Sale of Refunding Bonds		49,538.39
3322	CO&DS Withheld for SBE/COBI Bonds		11,666.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	65,326.48	
9200/730	Dues and Fees (Administrative expense)	142.41	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		8,908.80
3321	CO&DS Distributed		54,869.93
3325	Interest on Undistributed CO&DS		1,690.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<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 MVL 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	170,000.00	
9200/720	Interest	24,500.00	
9200/730	SBA Sinking Fund Administration Fees	94.16	
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		190,187.38
3326	SBA Sinking Fund Earnings	-	168.37
11XX	Cash		4,238.41
To record debt service payments, MVL withheld for debt service, investment earnings, 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			20,191.96
Plus:			
CO&DS withheld			201,854.05
Bond interest (revenue on withheld MVL)			168.37
Refunded bond proceeds			521,000.00
Premium on refunded bonds			49,538.39
Less:			
Principal payments			170,000.00
Interest expenditure			24,500.00
Dues and fees (fees on bond interest above)			94.16
Payments to refunded bonds escrow agent			581,311.01
Dues and fees on refunded bonds (admin and underwriter fees)			894.05
Discount on refunded bonds			-
Ending fund balance			<u><u>15,953.55</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Orange 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	9,506,516.64	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,674.99	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	11,029.61	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		8,569,000.00
3792	Premium on Sale of Refunding Bonds		760,867.07
3322	CO&DS Withheld for SBE/COBI Bonds		191,354.17
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,665,755.73	
9200/730	Dues and Fees (Administrative expense)	4,085.68	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		363,543.61
3321	CO&DS Distributed		2,257,809.51
3325	Interest on Undistributed CO&DS		48,488.29
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	110,846.67	
3323	CO&DS Withheld for Administration		110,846.67
To record amounts withheld from MVL 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	4,190,000.00	
9200/720	Interest	583,725.00	
9200/730	SBA Sinking Fund Administration Fees	2,309.33	
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		4,664,575.22
3326	SBA Sinking Fund Earnings	-	4,129.37
11XX	Cash		107,329.74
To record debt service payments, MVL withheld for debt service, investment earnings, 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			428,408.23
Plus:			
CO&DS withheld			4,855,929.39
Bond interest (revenue on withheld MVL)			4,129.37
Refunded bond proceeds			8,569,000.00
Premium on refunded bonds			760,867.07
Less:			
Principal payments			4,190,000.00
Interest expenditure			583,725.00
Dues and fees (fees on bond interest above)			2,309.33
Payments to refunded bonds escrow agent			9,506,516.64
Dues and fees on refunded bonds (admin and underwriter fees)			14,704.60
Discount on refunded bonds			-
Ending fund balance			<u><u>321,078.49</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,982,527.25	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	776.68	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,331.03	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,811,000.00
3792	Premium on Sale of Refunding Bonds		134,739.13
3322	CO&DS Withheld for SBE/COBI Bonds		39,895.83
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:			
		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	711,559.88	
9200/730	Dues and Fees (Administrative expense)	1,272.05	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		97,038.72
3321	CO&DS Distributed		600,696.72
3325	Interest on Undistributed CO&DS		15,096.49
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,511.34	
3323	CO&DS Withheld for Administration		34,511.34
To record amounts withheld from MVL 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	1,272,000.00	
9200/720	Interest	316,015.93	
9200/730	SBA Sinking Fund Administration Fees	777.61	
9200/761	Payments to Refunding Bond Escrow	1,083,440.58	
2210	Accrued Interest Payable	17,327.29	
1114	Cash with Fiscal/Service Agents		1,083,440.58
3322	CO&DS Withheld for SBE/COBI Bonds		1,570,687.69
3326	SBA Sinking Fund Earnings	-	1,390.47
11XX	Cash		34,042.67
To record debt service payments, MVL withheld for debt service, investment earnings, 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			1,273,452.14
Plus:			
CO&DS withheld			1,610,583.52
Bond interest (revenue on withheld MVL)			1,390.47
Refunded bond proceeds			1,811,000.00
Premium on refunded bonds			134,739.13
Less:			
Principal payments			1,272,000.00
Interest expenditure			316,015.93
Dues and fees (fees on bond interest above)			777.61
Payments to refunded bonds escrow agent			3,065,967.83
Dues and fees on refunded bonds (admin and underwriter fees)			3,107.71
Discount on refunded bonds			-
Ending fund balance			<u><u>173,296.18</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	4,666,560.50	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,833.42	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,502.58	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		4,275,000.00
3792	Premium on Sale of Refunding Bonds		304,938.17
3322	CO&DS Withheld for SBE/COBI Bonds		93,958.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	2,355,780.86	
9200/730	Dues and Fees (Administrative expense)	4,105.69	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		321,269.08
3321	CO&DS Distributed		1,989,891.69
3325	Interest on Undistributed CO&DS		48,725.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	111,389.55	
3323	CO&DS Withheld for Administration		111,389.55
To record amounts withheld from MVL 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	4,220,000.00	
9200/720	Interest	907,025.00	
9200/730	SBA Sinking Fund Administration Fees	2,480.57	
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		5,010,450.95
3326	SBA Sinking Fund Earnings	-	4,435.56
11XX	Cash		114,619.06
To record debt service payments, MVL withheld for debt service, investment earnings, 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			534,758.39
Plus:			
CO&DS withheld			5,104,409.28
Bond interest (revenue on withheld MVL)			4,435.56
Refunded bond proceeds			4,275,000.00
Premium on refunded bonds			304,938.17
Less:			
Principal payments			4,220,000.00
Interest expenditure			907,025.00
Dues and fees (fees on bond interest above)			2,480.57
Payments to refunded bonds escrow agent			4,666,560.50
Dues and fees on refunded bonds (admin and underwriter fees)			7,336.00
Discount on refunded bonds			-
Ending fund balance			<u><u>420,139.33</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	2,634,659.72	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,034.01	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,103.33	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,411,000.00
3792	Premium on Sale of Refunding Bonds		174,776.23
3322	CO&DS Withheld for SBE/COBI Bonds		53,020.83
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	588,239.85	
9200/730	Dues and Fees (Administrative expense)	1,507.39	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		80,219.56
3321	CO&DS Distributed		491,638.18
3325	Interest on Undistributed CO&DS		17,889.50
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,896.30	
3323	CO&DS Withheld for Administration		40,896.30
To record amounts withheld from MVL 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	1,617,000.00	
9200/720	Interest	527,849.97	
9200/730	SBA Sinking Fund Administration Fees	1,047.71	
9200/761	Payments to Refunding Bond Escrow	931,570.55	
2210	Accrued Interest Payable	16,250.04	
1114	Cash with Fiscal/Service Agents		931,570.55
3322	CO&DS Withheld for SBE/COBI Bonds		2,116,247.47
3326	SBA Sinking Fund Earnings	-	1,873.43
11XX	Cash		44,026.82
To record debt service payments, MVL withheld for debt service, investment earnings, 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			1,239,107.73
Plus:			
CO&DS withheld			2,169,268.30
Bond interest (revenue on withheld MVL)			1,873.43
Refunded bond proceeds			2,411,000.00
Premium on refunded bonds			174,776.23
Less:			
Principal payments			1,617,000.00
Interest expenditure			527,849.97
Dues and fees (fees on bond interest above)			1,047.71
Payments to refunded bonds escrow agent			3,566,230.27
Dues and fees on refunded bonds (admin and underwriter fees)			4,137.34
Discount on refunded bonds			-
Ending fund balance			<u><u>279,760.40</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Pinellas 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	16,507,783.32	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	6,344.70	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	19,042.14	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		14,794,000.00
3792	Premium on Sale of Refunding Bonds		1,406,878.49
3322	CO&DS Withheld for SBE/COBI Bonds		332,291.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	949,927.68	
9200/730	Dues and Fees (Administrative expense)	2,490.97	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		129,543.54
3321	CO&DS Distributed		793,312.61
3325	Interest on Undistributed CO&DS		29,562.50
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
To record amounts withheld from MVL 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	3,035,000.00	
9200/720	Interest	554,850.00	
9200/730	SBA Sinking Fund Administration Fees	1,742.31	
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		3,519,252.45
3326	SBA Sinking Fund Earnings	-	3,115.46
11XX	Cash		69,224.40
To record debt service payments, MVL withheld for debt service, investment earnings, 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			494,229.64
Plus:			
CO&DS withheld			3,851,544.12
Bond interest (revenue on withheld MVL)			3,115.46
Refunded bond proceeds			14,794,000.00
Premium on refunded bonds			1,406,878.49
Less:			
Principal payments			3,035,000.00
Interest expenditure			554,850.00
Dues and fees (fees on bond interest above)			1,742.31
Payments to refunded bonds escrow agent			16,507,783.32
Dues and fees on refunded bonds (admin and underwriter fees)			25,386.84
Discount on refunded bonds			-
Ending fund balance			<u><u>425,005.24</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Polk 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	2,964,186.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,161.81	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,486.90	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,709,000.00
3792	Premium on Sale of Refunding Bonds		200,147.62
3322	CO&DS Withheld for SBE/COBI Bonds		59,687.51
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	655,729.94	
9200/730	Dues and Fees (Administrative expense)	1,899.47	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		89,422.64
3321	CO&DS Distributed		545,664.13
3325	Interest on Undistributed CO&DS		22,542.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	51,533.61	
3323	CO&DS Withheld for Administration		51,533.61
To record amounts withheld from MVL 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	2,370,000.00	
9200/720	Interest	436,878.16	
9200/730	SBA Sinking Fund Administration Fees	1,362.56	
9200/761	Payments to Refunding Bond Escrow	775,163.25	
2210	Accrued Interest Payable	9,530.62	
1114	Cash with Fiscal/Service Agents		775,163.25
3322	CO&DS Withheld for SBE/COBI Bonds		2,752,206.59
3326	SBA Sinking Fund Earnings	-	2,436.42
11XX	Cash		63,128.33
To record debt service payments, MVL withheld for debt service, investment earnings, 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			1,041,397.02
Plus:			
CO&DS withheld			2,811,894.10
Bond interest (revenue on withheld MVL)			2,436.42
Refunded bond proceeds			2,709,000.00
Premium on refunded bonds			200,147.62
Less:			
Principal payments			2,370,000.00
Interest expenditure			436,878.16
Dues and fees (fees on bond interest above)			1,362.56
Payments to refunded bonds escrow agent			3,739,349.67
Dues and fees on refunded bonds (admin and underwriter fees)			4,648.71
Discount on refunded bonds			-
Ending fund balance			<u><u>212,636.06</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Putnam 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	171,110.81	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	66.47	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	199.51	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		155,000.00
3792	Premium on Sale of Refunding Bonds		12,939.29
3322	CO&DS Withheld for SBE/COBI Bonds		3,437.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	118,872.87	
9200/730	Dues and Fees (Administrative expense)	276.97	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		16,211.04
3321	CO&DS Distributed		99,651.76
3325	Interest on Undistributed CO&DS		3,287.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	327,000.00	
9200/720	Interest	58,186.79	
9200/730	SBA Sinking Fund Administration Fees	187.17	
9200/761	Payments to Refunding Bond Escrow	53,195.40	
2210	Accrued Interest Payable	2,540.98	
1114	Cash with Fiscal/Service Agents		53,195.40
3322	CO&DS Withheld for SBE/COBI Bonds		378,053.19
3326	SBA Sinking Fund Earnings	-	334.68
11XX	Cash		9,527.07
To record debt service payments, MVL withheld for debt service, investment earnings, 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			86,992.30
Plus:			
CO&DS withheld			381,490.69
Bond interest (revenue on withheld MVL)			334.68
Refunded bond proceeds			155,000.00
Premium on refunded bonds			12,939.29
Less:			
Principal payments			327,000.00
Interest expenditure			58,186.79
Dues and fees (fees on bond interest above)			187.17
Payments to refunded bonds escrow agent			224,306.21
Dues and fees on refunded bonds (admin and underwriter fees)			265.98
Discount on refunded bonds			-
Ending fund balance			<u><u>26,810.81</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,702,714.71	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	654.46	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,964.20	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,526,000.00
3792	Premium on Sale of Refunding Bonds		145,062.54
3322	CO&DS Withheld for SBE/COBI Bonds		34,270.83
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:			
		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	416,784.84	
9200/730	Dues and Fees (Administrative expense)	743.08	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		56,838.89
3321	CO&DS Distributed		351,870.31
3325	Interest on Undistributed CO&DS		8,818.72
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,160.03	
3323	CO&DS Withheld for Administration		20,160.03
To record amounts withheld from MVL 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	685,000.00	
9200/720	Interest	245,495.92	
9200/730	SBA Sinking Fund Administration Fees	453.69	
9200/761	Payments to Refunding Bond Escrow	178,405.51	
2210	Accrued Interest Payable	4,983.12	
1114	Cash with Fiscal/Service Agents		178,405.51
3322	CO&DS Withheld for SBE/COBI Bonds		916,405.34
3326	SBA Sinking Fund Earnings	-	811.26
11XX	Cash		18,716.13
To record debt service payments, MVL withheld for debt service, investment earnings, 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			327,135.45
Plus:			
CO&DS withheld			950,676.17
Bond interest (revenue on withheld MVL)			811.26
Refunded bond proceeds			1,526,000.00
Premium on refunded bonds			145,062.54
Less:			
Principal payments			685,000.00
Interest expenditure			245,495.92
Dues and fees (fees on bond interest above)			453.69
Payments to refunded bonds escrow agent			1,881,120.22
Dues and fees on refunded bonds (admin and underwriter fees)			2,618.66
Discount on refunded bonds			-
Ending fund balance			<u><u>134,996.93</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
St. Lucie 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	890,253.08	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	349.96	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,050.32	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		816,000.00
3792	Premium on Sale of Refunding Bonds		57,736.70
3322	CO&DS Withheld for SBE/COBI Bonds		17,916.66
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	688,263.32	
9200/730	Dues and Fees (Administrative expense)	786.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		93,863.05
3321	CO&DS Distributed		585,848.19
3325	Interest on Undistributed CO&DS		9,338.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,349.38	
3323	CO&DS Withheld for Administration		21,349.38
To record amounts withheld from MVL 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	660,000.00	
9200/720	Interest	81,750.00	
9200/730	SBA Sinking Fund Administration Fees	358.23	
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		723,579.02
3326	SBA Sinking Fund Earnings	-	640.56
11XX	Cash		17,888.65
To record debt service payments, MVL withheld for debt service, investment earnings, 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			55,803.65
Plus:			
CO&DS withheld			741,495.68
Bond interest (revenue on withheld MVL)			640.56
Refunded bond proceeds			816,000.00
Premium on refunded bonds			57,736.70
Less:			
Principal payments			660,000.00
Interest expenditure			81,750.00
Dues and fees (fees on bond interest above)			358.23
Payments to refunded bonds escrow agent			890,253.08
Dues and fees on refunded bonds (admin and underwriter fees)			1,400.28
Discount on refunded bonds			-
Ending fund balance			<u><u>37,915.00</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,200,160.01	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	470.90	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,413.29	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,098,000.00
3792	Premium on Sale of Refunding Bonds		79,877.53
3322	CO&DS Withheld for SBE/COBI Bonds		24,166.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	184,865.69	
9200/730	Dues and Fees (Administrative expense)	520.51	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		25,210.39
3321	CO&DS Distributed		153,998.44
3325	Interest on Undistributed CO&DS		6,177.37
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,121.78	
3323	CO&DS Withheld for Administration		14,121.78
To record amounts withheld from MVL 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	620,000.00	
9200/720	Interest	142,095.72	
9200/730	SBA Sinking Fund Administration Fees	370.82	
9200/761	Payments to Refunding Bond Escrow	228,344.28	
2210	Accrued Interest Payable	3,253.59	
1114	Cash with Fiscal/Service Agents		228,344.28
3322	CO&DS Withheld for SBE/COBI Bonds		749,012.80
3326	SBA Sinking Fund Earnings	-	663.07
11XX	Cash		16,044.26
To record debt service payments, MVL withheld for debt service, investment earnings, 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			317,612.97
Plus:			
CO&DS withheld			773,179.47
Bond interest (revenue on withheld MVL)			663.07
Refunded bond proceeds			1,098,000.00
Premium on refunded bonds			79,877.53
Less:			
Principal payments			620,000.00
Interest expenditure			142,095.72
Dues and fees (fees on bond interest above)			370.82
Payments to refunded bonds escrow agent			1,428,504.29
Dues and fees on refunded bonds (admin and underwriter fees)			1,884.19
Discount on refunded bonds			-
Ending fund balance			<u><u>76,478.02</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Sarasota 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	3,126,542.03	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,201.69	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,606.60	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,802,000.00
3792	Premium on Sale of Refunding Bonds		266,433.65
3322	CO&DS Withheld for SBE/COBI Bonds		62,916.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	197,995.41	
9200/730	Dues and Fees (Administrative expense)	1,005.95	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		26,999.50
3321	CO&DS Distributed		160,063.33
3325	Interest on Undistributed CO&DS		11,938.53
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,292.08	
3323	CO&DS Withheld for Administration		27,292.08
To record amounts withheld from MVL 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	1,264,000.00	
9200/720	Interest	372,252.36	
9200/730	SBA Sinking Fund Administration Fees	795.51	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	4,894.28	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,606,839.86
3326	SBA Sinking Fund Earnings	-	1,422.47
11XX	Cash		33,679.82
To record debt service payments, MVL withheld for debt service, investment earnings, 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			233,515.53
Plus:			
CO&DS withheld			1,669,756.53
Bond interest (revenue on withheld MVL)			1,422.47
Refunded bond proceeds			2,802,000.00
Premium on refunded bonds			266,433.65
Less:			
Principal payments			1,264,000.00
Interest expenditure			372,252.36
Dues and fees (fees on bond interest above)			795.51
Payments to refunded bonds escrow agent			3,126,542.03
Dues and fees on refunded bonds (admin and underwriter fees)			4,808.29
Discount on refunded bonds			-
Ending fund balance			<u><u>204,729.99</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,635,824.88	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	628.72	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,886.97	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,466,000.00
3792	Premium on Sale of Refunding Bonds		139,423.90
3322	CO&DS Withheld for SBE/COBI Bonds		32,916.67
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	445,598.28	
9200/730	Dues and Fees (Administrative expense)	1,380.89	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		60,766.46
3321	CO&DS Distributed		369,824.45
3325	Interest on Undistributed CO&DS		16,388.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,464.39	
3323	CO&DS Withheld for Administration		37,464.39
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,560,000.00	
9200/720	Interest	508,225.33	
9200/730	SBA Sinking Fund Administration Fees	1,005.97	
9200/761	Payments to Refunding Bond Escrow	734,557.24	
2210	Accrued Interest Payable	9,574.74	
1114	Cash with Fiscal/Service Agents		734,557.24
3322	CO&DS Withheld for SBE/COBI Bonds		2,031,935.58
3326	SBA Sinking Fund Earnings	-	1,798.80
11XX	Cash		45,071.66
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.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,017,591.04
Plus:			
CO&DS withheld			2,064,852.25
Bond interest (revenue on withheld MVLr)			1,798.80
Refunded bond proceeds			1,466,000.00
Premium on refunded bonds			139,423.90
Less:			
Principal payments			1,560,000.00
Interest expenditure			508,225.33
Dues and fees (fees on bond interest above)			1,005.97
Payments to refunded bonds escrow agent			2,370,382.12
Dues and fees on refunded bonds (admin and underwriter fees)			2,515.69
Discount on refunded bonds			-
Ending fund balance			<u><u>247,536.88</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Sumter 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	248,367.73	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	97.35	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	292.18	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		227,000.00
3792	Premium on Sale of Refunding Bonds		16,757.26
3322	CO&DS Withheld for SBE/COBI Bonds		5,000.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	117,609.68	
9200/730	Dues and Fees (Administrative expense)	160.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		16,039.13
3321	CO&DS Distributed		99,829.00
3325	Interest on Undistributed CO&DS		1,901.80
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,347.60	
3323	CO&DS Withheld for Administration		4,347.60
To record amounts withheld from MVL 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	160,000.00	
9200/720	Interest	14,000.00	
9200/730	SBA Sinking Fund Administration Fees	84.11	
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		169,898.70
3326	SBA Sinking Fund Earnings	-	150.40
11XX	Cash		4,035.01
To record debt service payments, MVL withheld for debt service, investment earnings, 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			10,746.51
Plus:			
CO&DS withheld			174,898.70
Bond interest (revenue on withheld MVL)			150.40
Refunded bond proceeds			227,000.00
Premium on refunded bonds			16,757.26
Less:			
Principal payments			160,000.00
Interest expenditure			14,000.00
Dues and fees (fees on bond interest above)			84.11
Payments to refunded bonds escrow agent			248,367.73
Dues and fees on refunded bonds (admin and underwriter fees)			389.53
Discount on refunded bonds			-
Ending fund balance			<u><u>6,711.50</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Suwannee 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	465,306.95	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	178.84	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	536.74	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		417,000.00
3792	Premium on Sale of Refunding Bonds		39,647.53
3322	CO&DS Withheld for SBE/COBI Bonds		9,375.00
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	43,730.12	
9200/730	Dues and Fees (Administrative expense)	117.11	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		5,963.56
3321	CO&DS Distributed		36,493.78
3325	Interest on Undistributed CO&DS		1,389.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<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 MVL 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	150,000.00	
9200/720	Interest	20,250.00	
9200/730	SBA Sinking Fund Administration Fees	82.38	
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		166,389.87
3326	SBA Sinking Fund Earnings	-	147.30
11XX	Cash		3,795.21
To record debt service payments, MVL withheld for debt service, investment earnings, 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			16,524.95
Plus:			
CO&DS withheld			175,764.87
Bond interest (revenue on withheld MVL)			147.30
Refunded bond proceeds			417,000.00
Premium on refunded bonds			39,647.53
Less:			
Principal payments			150,000.00
Interest expenditure			20,250.00
Dues and fees (fees on bond interest above)			82.38
Payments to refunded bonds escrow agent			465,306.95
Dues and fees on refunded bonds (admin and underwriter fees)			715.58
Discount on refunded bonds			-
Ending fund balance			<u><u>12,729.74</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	103,524.45	
9200/730	Dues and Fees (Administrative expense)	57.70	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		14,118.51
3321	CO&DS Distributed		88,778.85
3325	Interest on Undistributed CO&DS		684.79
To record CO&DS disbursements, investment earnings, and treasury fees.			
<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 MVL 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, MVL withheld for debt service, investment earnings, 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 MVL)			-
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 2014-2015
Union 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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	170,732.68	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	65.62	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	196.93	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		153,000.00
3792	Premium on Sale of Refunding Bonds		14,557.73
3322	CO&DS Withheld for SBE/COBI Bonds		3,437.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	25,197.24	
9200/730	Dues and Fees (Administrative expense)	44.89	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,436.26
3321	CO&DS Distributed		21,273.08
3325	Interest on Undistributed CO&DS		532.79
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,217.97	
3323	CO&DS Withheld for Administration		1,217.97
To record amounts withheld from MVL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	6,625.00	
9200/730	SBA Sinking Fund Administration Fees	27.40	
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		55,347.57
3326	SBA Sinking Fund Earnings	-	49.00
11XX	Cash		1,255.83
To record debt service payments, MVL withheld for debt service, investment earnings, 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			5,649.57
Plus:			
CO&DS withheld			58,785.07
Bond interest (revenue on withheld MVL)			49.00
Refunded bond proceeds			153,000.00
Premium on refunded bonds			14,557.73
Less:			
Principal payments			50,000.00
Interest expenditure			6,625.00
Dues and fees (fees on bond interest above)			27.40
Payments to refunded bonds escrow agent			170,732.68
Dues and fees on refunded bonds (admin and underwriter fees)			262.55
Discount on refunded bonds			-
Ending fund balance			<u><u>4,393.74</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	5,076,016.27	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,950.93	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,855.26	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		4,549,000.00
3792	Premium on Sale of Refunding Bonds		432,634.96
3322	CO&DS Withheld for SBE/COBI Bonds		102,187.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:			
		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	464,557.36	
9200/730	Dues and Fees (Administrative expense)	1,266.69	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		63,352.46
3321	CO&DS Distributed		387,438.69
3325	Interest on Undistributed CO&DS		15,032.90
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,365.96	
3323	CO&DS Withheld for Administration		34,365.96
To record amounts withheld from MVL 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	1,610,000.00	
9200/720	Interest	239,425.00	
9200/730	SBA Sinking Fund Administration Fees	895.14	
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		1,808,076.18
3326	SBA Sinking Fund Earnings	-	1,600.62
11XX	Cash		40,643.34
To record debt service payments, MVL withheld for debt service, investment earnings, 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			189,549.09
Plus:			
CO&DS withheld			1,910,263.68
Bond interest (revenue on withheld MVL)			1,600.62
Refunded bond proceeds			4,549,000.00
Premium on refunded bonds			432,634.96
Less:			
Principal payments			1,610,000.00
Interest expenditure			239,425.00
Dues and fees (fees on bond interest above)			895.14
Payments to refunded bonds escrow agent			5,076,016.27
Dues and fees on refunded bonds (admin and underwriter fees)			7,806.19
Discount on refunded bonds			-
Ending fund balance			<u><u>148,905.75</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
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 2014-2015 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	325,767.83	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	125.23	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	375.85	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		292,000.00
3792	Premium on Sale of Refunding Bonds		27,706.41
3322	CO&DS Withheld for SBE/COBI Bonds		6,562.50
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced refunding for the 2014-2015 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	66,117.28	
9200/730	Dues and Fees (Administrative expense)	108.98	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		9,016.74
3321	CO&DS Distributed		55,916.16
3325	Interest on Undistributed CO&DS		1,293.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,956.68	
3323	CO&DS Withheld for Administration		2,956.68
To record amounts withheld from MVL 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	115,000.00	
9200/720	Interest	17,375.00	
9200/730	SBA Sinking Fund Administration Fees	64.07	
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		129,409.05
3326	SBA Sinking Fund Earnings	-	114.56
11XX	Cash		2,915.46
To record debt service payments, MVL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			13,190.68
Plus:			
CO&DS withheld			135,971.55
Bond interest (revenue on withheld MVL)			114.56
Refunded bond proceeds			292,000.00
Premium on refunded bonds			27,706.41
Less:			
Principal payments			115,000.00
Interest expenditure			17,375.00
Dues and fees (fees on bond interest above)			64.07
Payments to refunded bonds escrow agent			325,767.83
Dues and fees on refunded bonds (admin and underwriter fees)			501.08
Discount on refunded bonds			-
Ending fund balance			<u><u>10,275.22</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Walton 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	177,169.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	69.48	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	208.52	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		162,000.00
3792	Premium on Sale of Refunding Bonds		11,905.76
3322	CO&DS Withheld for SBE/COBI Bonds		3,541.66
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	128,307.34	
9200/730	Dues and Fees (Administrative expense)	150.94	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		17,498.11
3321	CO&DS Distributed		109,168.86
3325	Interest on Undistributed CO&DS		1,791.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,095.03	
3323	CO&DS Withheld for Administration		4,095.03
To record amounts withheld from MVL 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	135,000.00	
9200/720	Interest	11,000.00	
9200/730	SBA Sinking Fund Administration Fees	70.55	
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		142,498.49
3326	SBA Sinking Fund Earnings	-	126.15
11XX	Cash		3,445.91
To record debt service payments, MVL withheld for debt service, investment earnings, 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			8,259.84
Plus:			
CO&DS withheld			146,040.15
Bond interest (revenue on withheld MVL)			126.15
Refunded bond proceeds			162,000.00
Premium on refunded bonds			11,905.76
Less:			
Principal payments			135,000.00
Interest expenditure			11,000.00
Dues and fees (fees on bond interest above)			70.55
Payments to refunded bonds escrow agent			177,169.42
Dues and fees on refunded bonds (admin and underwriter fees)			278.00
Discount on refunded bonds			-
Ending fund balance			<u><u>4,813.93</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2014-2015
Washington 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 2014-2015 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	104,845.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	40.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	120.99	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		94,000.00
3792	Premium on Sale of Refunding Bonds		8,923.39
3322	CO&DS Withheld for SBE/COBI Bonds		2,083.33
Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 through 1/1/2020.			
<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)		-
No advanced refunding for the 2014-2015 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
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	-	
1220	Due from Other Agencies	97,603.58	
9200/730	Dues and Fees (Administrative expense)	72.94	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		13,310.97
3321	CO&DS Distributed		83,499.89
3325	Interest on Undistributed CO&DS		865.66
To record CO&DS disbursements, investment earnings, and treasury fees.			
<u>Fund 100 General Fund</u>			
<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 MVL 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	30,000.00	
9200/720	Interest	4,000.00	
9200/730	SBA Sinking Fund Administration Fees	16.47	
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		33,265.11
3326	SBA Sinking Fund Earnings	-	29.45
11XX	Cash		721.91
To record debt service payments, MVL withheld for debt service, investment earnings, 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			3,415.11
Plus:			
CO&DS withheld			35,348.44
Bond interest (revenue on withheld MVL)			29.45
Refunded bond proceeds			94,000.00
Premium on refunded bonds			8,923.39
Less:			
Principal payments			30,000.00
Interest expenditure			4,000.00
Dues and fees (fees on bond interest above)			16.47
Payments to refunded bonds escrow agent			104,845.42
Dues and fees on refunded bonds (admin and underwriter fees)			161.30
Discount on refunded bonds			-
Ending fund balance			<u><u>2,693.20</u></u>