Alachua County School District

Entrice rocu			
Lillies lest	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2024-25 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	<u>-</u>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	interest for the 2024-25 fiscal year.		-
Year-end er	·	Debit	Credit
		Debit	crealt
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	-	
1220	Due from Other Agencies	1,120,243.23	
9200/730	Dues and Fees (Administrative expense)	1,212.50	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,081,596.98
3325	Interest on Undistributed CO&DS		39,858.75
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
	·		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,347.38	-
3325 To reverse 2	Interest on Undistributed CO&DS		2,347.38
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies Dues and Fees (Administrative expense)		
7500/730	. ,		
7500/730			
7500/730 2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	-
2230		-	-
2230 3325 3325		-	-
2230 3325 3325 1220	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	
2230 3325 3325 1220 Fund 100 G Account #	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	-	
2230 3325 3325 1220	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	16,471.02	- - 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	16,471.02	- 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	16,471.02	- 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	16,471.02	- 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	16,471.02	- 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 16,471.02 - -	- 16,471.02
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- 16,471.02 - -	- 16,471.02
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 16,471.02 - - -	- 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 16,471.02 - - - -	- 16,471.02
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 16,471.02 - - - - -	- 16,471.02 - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 16,471.02 - - - -	- 16,471.02 - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 16,471.02 - - - - -	- 16,471.02 - - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 16,471.02 - - - - -	- 16,471.02 - - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	- 16,471.02	- 16,471.02 - - - -
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9220/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 16,471.02	- 16,471.02 - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 16,471.02	- 16,471.02 - - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliati Beginning fu	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 16,471.02	- 16,471.02 - - - -
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9220/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 16,471.02	- 16,471.02 - - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refune	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 16,471.02	- 16,471.02 - - - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refune	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 16,471.02	- 16,471.02 - - - - - -
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. Reconciliati Beginning tu Plus: CO&D Bond i Refund Premit Less:	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 16,471.02	- 16,471.02 - - - - - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 16,471.02	- 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu advance refu account # Plus: CO&D Bond in Refund Premiu Less: Princip Interess Dues a	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 16,471.02	- 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 16,471.02	- 16,471.02
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 16,471.02	- 16,471.02

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Baker County School District

	Baker County School District		
Entries resu	lting from bond issuance and refunding:	Debit	Credi
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Food (leguance costs, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	168,485.17 182.36	
9200/710	Interest	102.00	
2632	Deferred Revenues - Unavailable		400,070,77
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		162,672.75 5,994.78
	0&DS disbursements, investment earnings, treasury fees, and		
3321	enue for the 2024-25 fiscal year. CO&DS Distributed	_	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	442.87	
3321	CO&DS Distributed Interest on Undistributed CO&DS		-
3325 To reverse 2	223-24 deferred revenue.		442.87
2225	leterest on the distributed CONDO		
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	_
7500/730	Dues and Fees (Administrative expense)		-
. 000,100			
2230	Due to Other Agencies Interest on Undistributed CO&DS	-	-
2230 3325	Interest on Undistributed CO&DS	-	-
2230 3325 3325		-	
2230 3325 3325 1220	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies		-
2230 3325 3325 1220 Fund 100 Ge Account#	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description	-	-
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Pereral Fund Description Professional and Technical Services	- - 2,477.25	2 477 91
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description	- - 2,477.25	- - 2,477.28
2230 3325 3325 500 500 500 500 500 500 500 500 500 5	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 2,477.25	- - 2,477.2
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as	- - 2,477.25	- - 2,477.25
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 330/310 350 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 2,477.25	- - 2,477.2§
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistribute	- 2,477.25	- - 2,477.2§
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 9200/720 9200/730	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Poscription Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Both Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 2,477.25	- - 2,477.2
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 2,477.25	- - 2,477.2
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest on WVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 2,477.25	- - 2,477.2
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 2200/730 2200/730 2209/761 2210 1114 3322	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Both Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 2,477.25	- 2,477.2
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3320 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 2,477.25	- 2,477.25 - - -
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 2,477.25	- 2,477.25 - - -
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/730 9209/761 2210 1114 3322 3326 111X Fo record de earnings, rela	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 2,477.25	- 2,477.2\$ - - -
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Proceedings Description Professional and Technical Services CO&DS Withheld for Administration Interest of Work Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teled fees, reversal of accrued interest, and transfer of prior year	- 2,477.25	- 2,477.2t
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, releadvance refu agent. Reconciliatie Beginning fur	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Both Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 2,477.25	- 2,477.2t
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliatie Beginning fur Plus:	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service Payments, MVLR withheld for debt service, investment and the service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and fing cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In did balance as provided in prior school year	- 2,477.25	- 2,477.25 - - -
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&D:	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow Professional Refundation Fees Payments of Refundation Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow Professional Refundation Fees Payments of Principal Interest Service Agents CO&DS Withheld for Service: Add balance as provided in prior school year Se withheld	- 2,477.25	- 2,477.25 - - - -
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuadent. Reconciliative Beginning fur Plus: CO&D: Bond in Refund	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration fees as Professional Section (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description De	- 2,477.25	- 2,477.25
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D: Bond ir Refunc Premiu	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210. Debt Service: Indicate the payment of the prior school year S withheld Interest (revenue on withheld MVLR)	- 2,477.25	- 2,477.25
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 337 37 37 37 37 37 37 37 37 37 37 37 37	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Professional Service Agents Of Service Service Agents Of Service Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Professional Service Service: So withheld therest (revenue on withheld MVLR) Seed bond proceeds The Cow Technical Service Agents The Cow Technical Agen	- 2,477.25	2,477.25
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela edvance refue advance refue advance refue advance refue agent. Reconciliation Beginning fur Plus: CO&D: Bond in Refund Premiu Less: Princip Interes	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Professional Section (d) of the Florida Constitution. Profession (d) of the Florida Constitution. Professional Section (d) of the Florida Constitution.	- 2,477.25	- 2,477.2\$
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3320 3307 3307 3307 3307 307 307 307 307 30	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Coash Total Service payments, MVLR withheld for debt service, investment total fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Professional Service Total Balance as provided in prior school year SB withheld Interest (revenue on withheld MVLR) Tedel bond proceeds The payments Th	- 2,477.25	- 2,477.25
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Professional Section (d) of the Florida Constitution. Profession (d) of the Florida Constitution. Professional Section (d) of the Florida Constitution.	- 2,477.25	- 2,477.25
2230 3325 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip Interes Dues a Payme Dues a	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Professional Section 9, Subsection (d) of the Florida Constitution. Professional Section 9, Subsection (d) of the Florida Constitution. Professional Section 9, Subsection (d) of the Florida Constitution. Professional Section 9, Subsection (d) of the Florida Constitution. Professional Section 9, Subsection (d) of the Florida Constitution. Professional Section 9, Subsection (d) of the Florida Constitution. Professional Section 9, Subsection (d) of the Florida Constitution. Professional Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obsection Section 9, Subsection (d) of the Florida Constitution. Professional Administration Fees Payments NVLR withheld for debt service, investment and fees fees on bond interest above) Professional Administration Fees Payments Professional Administration Fees	- 2,477.25	- 2,477.25

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Bay County School District

	Bay County School District		
Entries resu	llting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable		-
	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	- 1,059,947.68	
9200/730	Dues and Fees (Administrative expense)	1,147.24	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		1,023,381.51
3325	Interest on Undistributed CO&DS		37,713.41
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
delelled leve	Bride for the 2024-20 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	_
2632	Deferred Revenues - Unavailable - Prior Year	2,093.45	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		2,093.45
	023-24 deferred revenue.		2,093.43
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	_
7500/730	Dues and Fees (Administrative expense)		-
	Due to Other Agencies	-	
2230	Interest on Undistributed CO&DS		-
	Interest on ondistributed COXDS		
3325			
3325 3325	Interest on Undistributed CO&DS Due from Other Agencies		
3325 3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS	-	-
3325 3325 1220 Fund 100 Go Account # 7200/310	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 15,584.49	-
3325 3325 1220 Fund 100 G Account # 7200/310 3323	Interest on Undistributed CO&DS	15,584.49	- 15,584.49
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	15,584.49	- 15,584.49
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	15,584.49	- 15,584.49
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	15,584.49	- 15,584.49
3325 3325 1220 Fund 100 Gr Account # 7200/310 330 record an provided in A Fund 210 Dr Account # 9200/710	Interest on Undistributed CO&DS	- 15,584.49 -	- 15,584.49
3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 70 record an provided in A Fund 210 Di Account # 9200/710 9200/720	Interest on Undistributed CO&DS	- 15,584.49 - -	- 15,584.49
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730	Interest on Undistributed CO&DS	- 15,584.49 - - - -	- 15,584.49
3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	15,584.49
3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9210	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 -
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - -
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - -
3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - -
3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9200/730 921114 3322 3326 11XX To record de earnings, reladdyance refuagent.	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - -
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - -
3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - -
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadrance refua	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - -
3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - - -
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladavance refuadent. Reconciliati Beginning fur Plus: CO&D Bond in Refund	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - - -
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadrance refuadrance refuadrance fundamental plus: CO&D Bond in Refunc Premiu Less:	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - - -
3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49 - - - - - -
3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 92000/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49
3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadentimes. Reconciliati Beginning fur Plus: CO&D Bond in Refund Premit. Less: Princip Interess Princip Interes Dues a Payme	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49
3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refued advance refued advance refued advance refued agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS	- 15,584.49 - - - - -	- 15,584.49

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Bradford County School District

Entries resu	Bradford County School District		
	ulting from bond issuance and refunding:	<u>Debit</u>	Credi
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	- 113,051.87	
9200/730	Dues and Fees (Administrative expense)	122.36	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		109,151.7
3325	Interest on Undistributed CO&DS		4,022.4
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	304.67	
3321	CO&DS Distributed		-
3325 To reverse 2	Interest on Undistributed CO&DS 2023-24 deferred revenue.		304.6
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	
1220	Dues and Fees (Administrative expense)		-
7500/730			
7500/730			
	Due to Other Agencies	-	
2230	Due to Other Agencies Interest on Undistributed CO&DS	-	-
2230		-	-
2230 3325 3325		-	-
7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	-
2230 3325 3325 1220 Fund 100 G Account # 7200/310	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- - 1,662.21	
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 1,662.21	1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	1,662.21	1,662.2
2230 3325 3325 1220 Fund 100 G Fund 100 G 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- - 1,662.21	1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- - 1,662.21	1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 1,662.21	- 1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,662.21 - -	1,662.2
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,662.21 - - -	- 1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/730 9299/761 2210	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,662.21 - - - - -	1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9229/761 2210 1114	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,662.21 - - - - -	- 1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,662.21 - - - - -	- 1,662.2 - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,662.21 - - - - -	- 1,662.2 - - -
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,662.21	1,662.2
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 1,662.21 - - - - -	1,662.2
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 1,662.21	- 1,662.2
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 1,662.21	- 1,662.2
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning tu	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 1,662.21	- 1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9220/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- 1,662.21	1,662.2
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premiu	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 1,662.21	- 1,662.2
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu pelus: CO&D Bond i Refunc Premit Less:	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 1,662.21	- 1,662.2
2230 3325 3325 220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 1,662.21	- 1,662.2
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu advance refu account # Plus: CO&D Bond in Refund Premiu Less: Princip Interess Dues a	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 1,662.21	- 1,662.2
2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu element. Plus: CO&D Bond i Refunc Premit Less: Princip Interes Dues a Payme	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 1,662.21	- 1,662.2

Brevard County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/892	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	·		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	2,833,464.92	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	3,197.00	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		2,731,566.65
3325	Interest on Undistributed CO&DS		105,095.27
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
40.0	7.140 10. 410 202 · 20 11004 your.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	7,458.04	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		7,458.04
	023-24 deferred revenue.		7,400.04
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	
7500/730	Dues and Fees (Administrative expense)		-
	, ,		
2230	Due to Other Agencies	_	
	Due to Other Agencies Interest on Undistributed CO&DS	-	-
		-	-
3325		-	-
3325 3325	Interest on Undistributed CO&DS	-	-
3325 3325 1220	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 3325 1220 Fund 100 Ge	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 3325 1220 Fund 100 Ge Account #	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description	-	
3325 3325 1220 Fund 100 Go Account # 7200/310	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	43,429.02	- 43 420 02
3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description	43,429.02	- - 43,429.02
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 43,429.02	- - 43,429.02
3325 1220 Fund 100 Gd Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as	- - 43,429.02	- 43,429.02
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 43,429.02	- 43,429.02
3325 3325 1220 Fund 100 Ge Account # 7200/310 330 30 30 30 30 30 30 30 30 30 30 30 30	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	116,000.00	- - 43,429.02
3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	116,000.00 7,250.00	- - 43,429.02
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	116,000.00	- - 43,429.02
3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	116,000.00 7,250.00	- 43,429.02
3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 320 320 320 320 320 320 320 320 320 320	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	116,000.00 7,250.00	- 43,429.02 -
3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9210 1114	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	116,000.00 7,250.00	
3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	116,000.00 7,250.00	120,272.33 370.04
Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	116,000.00 7,250.00	43,429.02 43,429.02 120,272.33 370.04 2,642.08
3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 3 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	116,000.00 7,250.00	120,272.33 370.04
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	116,000.00 7,250.00	120,272.33 370.04
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	116,000.00 7,250.00	120,272.33 370.04
3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	116,000.00 7,250.00	120,272.33 370.04
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	116,000.00 7,250.00	120,272.33 370.04
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16
3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&D:	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16 120,272.33
3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 311XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D. Bond in	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indicated a sprovided in prior school year Swithheld Interest (revenue on withheld MVLR)	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D. Bond in Refunc	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16 120,272.33 370.04
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D. Bond in Refunc	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16 120,272.33 370.04
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descrip	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16 120,272.33 370.04
3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu Less: Princip Interes	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16 120,272.33 370.04 - - 116,000.00 7,250.00
3325 3325 1220 Fund 100 Gr Account # 700/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu Less: Princip Interes Dues a	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description The Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The Service Payable The Service Paya	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16 120,272.33 370.04
3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip Interes Duesa Payme	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16 120,272.33 370.04 - - 116,000.00 7,250.00
3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration Professional services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Professional service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR) Indicate the service on bond interest above) Into the refunded bonds escrow agent Indicate the service on refunded bonds (admin and underwriter fees) Into on refunded bonds Interest (revenue on refunded bonds (admin and underwriter fees) Into on refunded bonds	116,000.00 7,250.00	120,272.33 370.04 2,642.08 4,489.16 120,272.33 370.04 - - 116,000.00 7,250.00

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

	Broward County School District		
	Ilting from bond issuance and refunding:	<u>Debit</u>	Cred
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account # 1114	Description		
9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Cred
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	- 11,161,305.60	
9200/730	Dues and Fees (Administrative expense)	12,646.66	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		10,758,217.4
3325	Interest on Undistributed CO&DS		415,734.8
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	31,038.85	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		31,038.8
	023-24 deferred revenue.		31,030.0
3325	Interest on Undistributed CO&DS		
1220	Due from Other Agencies	-	-
7500/730	Dues and Fees (Administrative expense)		-
2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	-
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	171,796.08	
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		171,796.0
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Fund 210 De	<u>Description</u>		
Fund 210 De Account # 9200/710	Description Redemption of Principal	442,000.00	
Fund 210 De Account # 9200/710 9200/720	<u>Description</u> Redemption of Principal Interest	94,270.00	
Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	94,270.00	
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	94,270.00	- 523,058.4
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	94,270.00	1,609.2
Fund 210 Dd Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	94,270.00	1,609.2
Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	94,270.00	1,609.2
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	94,270.00	1,609.2
Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuagent. Reconciliati	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	94,270.00	1,609.2 11,693.8
Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	94,270.00	523,058.4 1,609.2 11,693.8 49,890.0
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&D	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld	94,270.00	1,609.2 11,693.8 49,890.0 523,058.4
Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D Bond ii	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR)	94,270.00	1,609.2 11,693.8 49,890.0
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33222 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond in Refund	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld	94,270.00	1,609.2 11,693.8 49,890.0 523,058.4
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadranting function plus: CO&D Bond in Refunc Premiu Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest ded bond proceeds Illien on refunded bonds	94,270.00	1,609.2 11,693.8 49,890.0 523,058.4 1,609.2
Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	94,270.00	1,609.2 11,693.8 49,890.0 523,058.4
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuadrance refuadrance refuadrance refuadrance refuadrance refueration for the plus: CO&D Bond in Refund Premit. Less: Princip Interess Dues a	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ded bond proceeds Im on refunded bonds al payments t expenditure and fees (fees on bond interest above)	94,270.00	1,609.2 11,693.8 49,890.0 523,058.4 1,609.2
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuadvance refuadvance refuadvance refuere Less: Princip Interess Dues a Payme	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) ded bond proceeds am on refunded bonds al payments t expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent	94,270.00	1,609.2 11,693.8 49,890.0 523,058.4 1,609.2 - - 442,000.0 94,270.0
Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D Bond in Refund Premiu. Less: Princip Interes Dues a Payme	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ded bond proceeds Im on refunded bonds al payments t expenditure and fees (fees on bond interest above)	94,270.00	1,609.2 11,693.8 49,890.0 523,058.4 1,609.2 - - 442,000.0 94,270.0

Calhoun County School District

Entries resu			
	ılting from bond issuance and refunding:	Debit	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	nterest for the 2024-25 fiscal year.		
Year-end er	stries:	Debit	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	66,788.07 72.29	
9200/710	Interest	12.23	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		64,484.01 2,376.35
	D&DS disbursements, investment earnings, treasury fees, and		2,370.33
deferred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		_
2632	Deferred Revenues - Unavailable - Prior Year	179.99	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	179.99	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	179.99	- 179.99
3321 3325	CO&DS Distributed	179.99	- 179.99
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	179.99	- 179.99
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	179.99	- 179.99 -
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	179.99	- 179.99 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	179.99	- 179.99 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	179.99	- 179.99 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	179.99 - -	- 179.99 - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	179.99	- 179.99 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	179.99 - -	- 179.99 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	179.99 - -	- 179.99 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	179.99 - -	- 179.99 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	179.99 - -	- 179.99 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	179.99 - - - 981.99	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	- 179.99 - - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refugent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu agent. Reconciliati Beginning tu Plus: CO&D	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond i Refund Premiu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu Beginning fu Plus: CO&D Bond i Refunc Premit Less:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refunn Premiu Less: Princip:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premit Less: Princig Interes	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu advance refu erement. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premit Less: Princip Interes Dues a Payme	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-

Charlotte County School District

	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Dies and Fees (issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	•		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	728,831.22	
9200/730	Dues and Fees (Administrative expense) Interest	788.86	
9200/710 2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		703,687.94
3325	Interest on Undistributed CO&DS		25,932.14
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
	·		
3321	CO&DS Distributed	_	
	Due from Other Agencies		_
1220	Due from Other Agencies		-
1220			-
1220 2632	Deferred Revenues - Unavailable - Prior Year	1,550.85	-
1220		1,550.85	- 1,550.85
1220 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,550.85	- 1,550.85
1220 2632 3321 3325 To reverse 2	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue.	1,550.85	- 1,550.85
1220 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	1,550.85	- 1,550.85
1220 2632 3321 3325 To reverse 2	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	1,550.85	- 1,550.85 - -
1220 2632 3321 3325 To reverse 2 3325 1220	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	1,550.85	- 1,550.85 - -
1220 2632 3321 3325 To reverse 2 3325 1220	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	1,550.85 - -	- 1,550.85 - -
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	1,550.85 - -	- 1,550.85 - - -
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	1,550.85 - -	- 1,550.85 - - -
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	1,550.85 - -	- 1,550.85 - - -
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	1,550.85 - -	- 1,550.85 - - -
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies	1,550.85 - -	- 1,550.85 - - -
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	1,550.85 - -	- 1,550.85 - - -
1220 2632 3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	-	- 1,550.85 - - -
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Deferred Revenues - Unavailable - Prior Year	1,550.85 - - - 10,716.06	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	-	- 1,550.85
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Entered Service, SBE/COBI Bonds Description Redemption of Principal	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
2632 3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	-
2632 3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 2230 Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refugent. Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest Reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu agent. Reconciliati Beginning tu Plus: CO&D	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu adjent. Reconciliati Beginning fur Plus: CO&D Bond i	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest Reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	-
2632 3321 3325 To reverse 2 3325 1220 2230 3325 2230 3325 3325 3325 220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premiu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash State Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR)	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu advance refu Beginning fu Plus: CO&D Bond i Refunc Premit Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Im on refunded bonds	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow for of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning ful Refund Plus: CO&D Bond i Refund Premiu Less: Princip Interes Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) ded bond proceeds and payments at expenditure and fees (fees on bond interest above)	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment eated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above) Interest (refunded bonds escrow agent	-	-
1220 2632 3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) ded bond proceeds and payments at expenditure and fees (fees on bond interest above)	-	-

Entrine rocu	ulting from hand issuance and refunding	Dobit	Crodi
	ulting from bond issuance and refunding: apital Projects, COBI Bond <u>s</u>	<u>Debit</u>	Credi
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuence costs, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	•		
Year-end en		<u>Debit</u>	Credi
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	_	
1220	Due from Other Agencies	667,521.59	
9200/730	Dues and Fees (Administrative expense) Interest	722.50	
9200/710 2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		644,493.3
3325 To record C0	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		23,750.7
	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	1,356.27	
3321 3325	CO&DS Distributed		1 256 2
	Interest on Undistributed CO&DS 023-24 deferred revenue.		1,356.2
3325	Interest on Undistributed CO&DS		
1220	Due from Other Agencies	-	-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	_
1220	But with Other Agendes		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	9,814.62	9,814.6
	nounts withheld from MVLR for actual administration fees as		9,014.0
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710 9200/720	Redemption of Principal Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents	-	-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326 11XX	SBA Sinking Fund Earnings Cash	-	-
To record de	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
advance reit agent.	anding cash with liscal agent to payments of refunded bonds escrow		
	on of activity in fund 240. Daht Camilan		
	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		
yıı ıı ııı ıy ıulپ∪	na salance as provided in prior scribor year		-
Plus:	S withheld		-
Plus: CO&D	nterest (revenue on withheld MVLR)		-
Plus: CO&D Bond i			-
Plus: CO&D Bond ii Refund Premiu	ded bond proceeds um on refunded bonds		-
Plus: CO&D Bond ii Refund Premiu Less:	ded bond proceeds um on refunded bonds		-
Plus: CO&D Bond ii Refund Premiu Less: Princip	ded bond proceeds		- - -
Plus: CO&D Bond in Refund Premit Less: Princip Interes Dues a	ded bond proceeds um on refunded bonds val payments at expenditure and fees (fees on bond interest above)		- - -
Plus: CO&D Bond in Refund Premit Less: Princip Interes Dues a Payme	ded bond proceeds im on refunded bonds al payments at expenditure		- - - -
Plus: CO&D Bond ii Refund Premiu Less: Princip Interess Dues a Payme Dues a	ded bond proceeds am on refunded bonds all payments at expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and to on refunded bonds	_	- - - - -

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Clay County School District

Entries resu			
	liting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	1,690,893.25 1,830.15	
9200/730	Interest	1,030.13	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,632,560.67 60,162.73
To record CO	D&DS disbursements, investment earnings, treasury fees, and		00,102.10
deferred reve	enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
	5.6 15 11 111 51 14		
	Deferred Revenues - Unavailable - Prior Year	3,719.49	
3321	CO&DS Distributed	3,719.49	- 3 710 40
2632 3321 3325 To reverse 2		3,719.49	- 3,719.49
3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	3,719.49	3,719.49
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	3,719.49	3,719.49 -
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	3,719.49	- 3,719.49 - -
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	3,719.49	- 3,719.49 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	3,719.49	3,719.49 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	3,719.49	3,719.48 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	3,719.49	3,719.49 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	3,719.49	3,719.48
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	3,719.49	3,719.49 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	3,719.49	3,719.49 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed C	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as a urticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Description Redemption of Principal	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 4 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Focus Withheld from MVLR for actual administration fees as enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/710 9200/730 9209/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	24,861.33
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, relaadvance refu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&D	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu adent. Reconciliati Beginning fur Plus: CO&D Bond in	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadavance refuagent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refund Premit Less: Princip Interes	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadevance refunce pues a Paymes Dues a Paymes Dues a Paymes	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-

Fund 310 Ca	ılting from bond issuance and refunding: apital Projects, COBI Bonds	Debit	Credi
Fund 310 Ca Account # 11XX	apital Projects, COBI Bonds		
Account #			
	Description		
	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)		
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	efunding for the 2024-25 fiscal year.		_
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<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)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2024-25 fiscal year.		
	·	_	
Year-end er	itries:	<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	_	
1220	Due from Other Agencies	2,221,102.75	
9200/730	Dues and Fees (Administrative expense)	2,404.03	
9200/710	Interest	_,	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		2,144,478.96
3325	Interest on Undistributed CO&DS		79,027.82
To record Co	D&DS disbursements, investment earnings, treasury fees, and		
deferred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
0000	D. (. I.D II	4 000 00	
2632	Deferred Revenues - Unavailable - Prior Year	4,880.60	
3321	CO&DS Distributed		4.000 -
3325	Interest on Undistributed CO&DS 023-24 deferred revenue.		4,880.60
10 reverse 2	023-24 deferred revenue.		
	Interest on Undistributed CO&DS		
2225		-	
3325			-
1220	Due from Other Agencies		
1220	Due from Other Agencies Dues and Fees (Administrative expense)		
1220			
1220 7500/730	Dues and Fees (Administrative expense)	_	
1220 7500/730 2230	Dues and Fees (Administrative expense) Due to Other Agencies	-	_
1220 7500/730 2230	Dues and Fees (Administrative expense)	-	-
1220 7500/730 2230	Dues and Fees (Administrative expense) Due to Other Agencies	-	
1220 7500/730 2230 3325	Dues and Fees (Administrative expense) Due to Other Agencies	-	-
1220 7500/730 2230 3325	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325 3325 1220	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 7500/730 2230 3325 3325 1220	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account #	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	-	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 32,657.04	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 32,657.04	- - 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 32,657.04	- 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	32,657.04	- - 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	32,657.04	- - 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in <i>F</i>	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- - 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as varticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Service, SBE/COBI Bonds Description	32,657.04	- - 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 32,657.04	- 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Fund 210 D 9200/720	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 32,657.04 - -	- 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in <i>F</i> Fund 210 D Account # 9200/710 9200/730	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 32,657.04 - - -	- 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 32,657.04 - - - -	- 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Enter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 32,657.04 - - - -	- 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 32,657.04 - - - -	- 32,657.04 - -
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 32,657.04 - - - -	32,657.04 - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7700/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 32,657.04 - - - - -	- 32,657.04 - - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	- 32,657.04	- 32,657.04 - - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	- 32,657.04	- 32,657.04 - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refu	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and and and and and and and and and an	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	- 32,657.04	- 32,657.04 - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladed	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and and and and and and and and and an	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuadvance re	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description The Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The Service Payments of Prior year and transfer of prior year and balance as provided in prior school year S withheld	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond i	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR)	- 32,657.04	- 32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladed and concerta	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladeranings, reladeran	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR)	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 33326 11XX To record de earnings, reliadvance refuadvance refua	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Payments, MVLR withheld for debt service, investment and tad fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Int	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/730 92	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds and payments	32,657.04	- 32,657.04
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond i Refunc Premit Less: Princip Interes	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds and on refunded bonds all payments at expenditure	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record deearnings, reladvance refued and and refued an	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest CO&DS Withheld for Administration Interest Interest Company of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Coash with Fiscal agent to payments of refunded bonds escrow Interest Coash with fiscal agent to payments of refunded bonds escrow Interest Coash with fiscal agent to payments of refunded bonds escrow Interest Coash with fiscal agent to payments of refunded bonds escrow Interest Coash on on of activity in fund 210, Debt Service: India balance as provided in prior school year So withheld Interest (revenue on withheld MVLR) Interest (reven	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 33326 11XX To record de earnings, reladvance refuadvance refundvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadvance refundvance refuadvance refuadvance refundvance refuadvance refundvance	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld enterest (revenue on withheld MVLR) ded bond proceeds am on refunded bonds and payments et expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuncional metadrance refuncional metad	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest CO&DS Withheld for Administration Interest Interest Company Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Coash with Fiscal agent to payments of refunded bonds escrow Interest Coash with fiscal agent to payments of refunded bonds escrow Interest Coash with fiscal agent to payments of refunded bonds escrow Interest Coash with fiscal agent to payments of refunded bonds escrow Interest Coash Withheld Interest (revenue on withheld MVLR) Interest Crevenue on withheld MVLR)	- 32,657.04	32,657.04
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuncional metadrance refuncional metad	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above) Interest (rese on bond interest above) Interest on refunded bonds escrow agent Interest on refunded bonds escrow agent Interest on refunded bonds (admin and underwriter fees) Into on refunded bonds	- 32,657.04	32,657.04

Columbia County School District

Entries resul			
	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	by bond issues for the 2024-25 fiscal year.		
	bt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current ref	unding for the 2024-25 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for the 2024-25 fiscal year.		-
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
ivo accrued in	terest for the 2024-25 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	- 371,544.74	
9200/730	Dues and Fees (Administrative expense)	371,544.74 402.14	
9200/710	Interest	.02	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		358,727.15 13,219.73
	&DS disbursements, investment earnings, treasury fees, and		10,210.70
deferred reve	nue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	830.08	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	830.08	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	830.08	- 830.08
3321 3325	CO&DS Distributed	830.08	- 830.08
3321 3325 To reverse 20 3325	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	830.08	- 830.08
3321 3325 To reverse 20 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	830.08	- 830.08 -
3321 3325 To reverse 20 3325	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	830.08	830.08 - - -
3321 3325 To reverse 20 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	830.08	830.08 - -
3321 3325 To reverse 20 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		830.08 - -
3321 3325 To reverse 20 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)		830.08 - - -
3321 3325 To reverse 20 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		- 830.08 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		- 830.08 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		- 830.08 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies		- 830.08 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies		- 830.08 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	- - - 5,462.85	- 830.08
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	- 830.08 - - - - 5,462.85
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3225 1220 Fund 100 Ge Account # 7200/310 3323 To record ame	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Owner Agencies In	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Arr	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Outper of the Agencies Interest on Undistributed CO&DS Due from Other Agencies	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3325 To record amprovided in Ar Fund 210 Dei Account #	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3322	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3325 To record amprovided in Ar Fund 210 Dei Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debe earnings, relai advance refur	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relai	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relai advance refur agent.	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relai advance refur agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record debe earnings, relat advance refur agent. Reconciliatio Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record deb earnings, relai advance refur advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record debearnings, relai advance refur advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record deb earnings, relai advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond in Refunde	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record deb earnings, relai advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundac Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record deb earnings, relai advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debearnings, relai advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond im Refunde Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Dei Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record debearnings, relai advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record deb earnings, rela' advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Ues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Mitheld for Office on Undistributed Interest Ook One Office Of	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record deb earnings, rela' advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Ues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest of activity in fund 210, Debt Service: d balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) add bond proceeds on on refunded bonds In payments expenditure and fees (fees on bond interest above) that on refunded bonds In payments expenditure and fees (fees on bond interest above) that on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds	-	-

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Dade County School District

Entries resu	llting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/092 3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance l	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credi
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	14,479,220.08	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	16,548.14	
9200/710 2632	Interest Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		13,951,777.93
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		543,990.29
	enue for the 2024-25 fiscal year.		
	·		
3321 1220	CO&DS Distributed Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	41,204.13	
3321	CO&DS Distributed	-1,=0	-
3325	Interest on Undistributed CO&DS 023-24 deferred revenue.		41,204.13
10 reverse 2	J23-24 deterred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)		-
1500/150	Dues and rees (Administrative expense)		
2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	-
2225	Interset on Undistributed CO&DS	_	
	Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220	Due from Other Agencies	-	-
1220 Fund 100 Ge	Due from Other Agencies		-
Account #	Due from Other Agencies eneral Fund Description	- 224 705 70	-
1220 Fund 100 Ge Account # 7200/310	Due from Other Agencies	224,795.70	224,795.70
Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	224,795.70	224,795.70
Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	224,795.70	224,795.70
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.	224,795.70	224,795.70
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		- 224,795.70
Fund 100 Ge Account # 7200/310 33 To record am provided in A Fund 210 De Account # 9200/710	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	683,000.00	- 224,795.7(
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		- 224,795.7(
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	683,000.00 149,590.00	- 224,795.7(
Fund 100 Ge Account # 7200/310 337 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	683,000.00 149,590.00	224,795.70
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution.	683,000.00 149,590.00	
Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	683,000.00 149,590.00	- 809,806.33
Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	 809,806,33 2,491.4§
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	683,000.00 149,590.00	 809,806.3 2,491.4
Fund 100 Ge Account # 700/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	 809,806.3 2,491.4
Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	683,000.00 149,590.00	 809,806.3 2,491.4
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	683,000.00 149,590.00	 809,806.3 2,491.4
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	683,000.00 149,590.00	809,806.3 2,491.4 20,430.4
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	683,000.00 149,590.00	809,806.3 2,491.4 20,430.4
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliating fur Plus: CO&Ds	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld	683,000.00 149,590.00	809,806.3: 2,491.4! 20,430.4(81,422.6(809,806.3:
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS: Bond ir	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	809,806.3: 2,491.4! 20,430.4(81,422.6(809,806.3:
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond ir Refund	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	809,806.3: 2,491.4! 20,430.4(81,422.6(809,806.3:
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond ir Refund	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	809,806.3: 2,491.4! 20,430.4(81,422.6(809,806.3:
Fund 100 Ge Account # 77200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Princip:	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	809,806.3; 2,491.4; 20,430.4(81,422.6(809,806.3; 2,491.4;
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principe Interesi	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	809,806.37 2,491.48 20,430.40 81,422.60 809,806.37 2,491.49
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Principe Interesi Dues a	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	809,806.37 2,491.48 20,430.40 81,422.60 809,806.37 2,491.49
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 1117 To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&Dis Bond in Refund Premiu Less: Princip: Interest Dues a Payme Dues a	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	809,806.37 2,491.48 20,430.40 81,422.60 809,806.37 2,491.49
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 1117 To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&Dis Bond in Refund Premiu Less: Princip: Interest Dues a Payme Dues a	Due from Other Agencies eneral Fund Description Professional and Technical Services	683,000.00 149,590.00	809,806.37 2,491.49 20,430.40 81,422.60 809,806.37 2,491.49 - - 683,000.00 149,590.00 138.26

Desoto County School District

Fortula a manada			
Entries resul	ting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2024-25 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable Iterest for the 2024-25 fiscal year.		-
	•		
Year-end ent		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	- 161,917.15	
9200/730	Dues and Fees (Administrative expense)	175.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		156,331.32 5,761.08
	&DS disbursements, investment earnings, treasury fees, and		0,701.00
deferred reve	nue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		_
2622	Deferred Payanuas - Unavailable - Prior Voor	204.72	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	394.72	_
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	394.72	- 394.72
3321 3325	CO&DS Distributed	394.72	- 394.72
3321 3325 To reverse 20	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue.	394.72	- 394.72
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	394.72	- 394.72 -
3321 3325 To reverse 20 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	394.72	- 394.72 - -
3321 3325 To reverse 20 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	394.72	- 394.72 - -
3321 3325 To reverse 20 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	394.72	- 394.72 - -
3321 3325 To reverse 20 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	394.72	- 394.72 - -
3321 3325 To reverse 20 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	394.72	- 394.72 - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	394.72	- 394.72 - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	394.72 - -	- 394.72 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		- 394.72 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies		394.72 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies		- 394.72 - - -
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services	- - - 2,380.68	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Output Interest on Undistributed CO&DS Due from Other Agencies Output Description Professional and Technical Services CO&DS Withheld for Administration	-	- 394.72 - - - - 2,380.68
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Air	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Oescription Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Air	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Oescription Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Air Fund 210 De Account # 4 200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3325 325 1220 Fund 210 De Account # 9200/710 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3325 325 1220 Fund 210 De Account # 9200/710 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3322	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3327 To record am provided in Ar Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 921114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Air Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund.	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund.	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond in Refund Premiul Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund-Premiur Less: Principe Interest	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund-Premiur Less: Principa Interest Dues ai Paymer Dues ai	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund-Premiur Less: Principa Interest Dues ai Paymer Dues ai	CO&DS Distributed Interest on Undistributed CO&DS 123-24 deferred revenue. Interest on Undistributed CO&DS	-	-

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Dixie County School District

	llting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No seemind i	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash Due from Other Agencies	- 74 042 70	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	71,013.72 76.86	
9200/710	Interest	7 0.00	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		68,563.88 2,526.70
To record CC	D&DS disbursements, investment earnings, treasury fees, and		2,020.70
deferred reve	enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	
1220	Due nom Other Agencies		
	Deferred Revenues - Unavailable - Prior Year	197.43	
3321	CO&DS Distributed	197.43	- 107.43
3321 3325		197.43	- 197.43
3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	197.43	- 197.43
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	197.43	- 197.43
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	197.43	- 197.43 - -
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	197.43	- 197.43 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	197.43 -	- 197.43 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	197.43 - -	- 197.43 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	197.43	- 197.43 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	197.43 - -	- 197.43 - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	197.43 - -	- 197.43 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	- - -	- 197.43 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund		- 197.43 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	- 197.43 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gd Account #	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	197.43	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a surticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration From WILR for actual administration fees as entricle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration From WILR for actual administration fees as entricle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Enounts withheld from MVLR for actual administration fees as enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3325 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 4 220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gd Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 33326 11XX To record de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	1,044.12
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gd Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 33326 11XX To record de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3327 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadance refuadance. Reconciliati Beginning fun Plus: CO&D:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu adpent. Reconciliati Beginning fur Plus: CO&D Bond in	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 Gd Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refuadvance r	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Duval County School District

Entrine rocu			
Lillies lesu	llting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account#	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
NO accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	5,359,540.14	
9200/730	Dues and Fees (Administrative expense)	5,800.94	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		5,174,646.28
3325	Interest on Undistributed CO&DS		190,694.80
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
delelled leve	enue for the 2024-20 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
2632	Deferred Revenues - Unavailable - Prior Year	11,573.43	
3321	CO&DS Distributed		-
3325 To reverse 2	Interest on Undistributed CO&DS 023-24 deferred revenue.		11,573.43
3325	Interest on Undistributed CO&DS	-	
	Due from Other Agencies Dues and Fees (Administrative expense)		-
			-
	bucs and rees (Administrative expense)		-
7500/730	, , , ,	_	-
7500/730 2230	Due to Other Agencies Interest on Undistributed CO&DS		-
7500/730 2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	-
7500/730 2230 3325 3325	Due to Other Agencies	-	-
7500/730 2230 3325 3325 1220	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
7500/730 2230 3325 3325 1220 Fund 100 Ge	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	-	-
7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	- - 78,801.72	-
7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	78,801.72	- - 78,801.72
7500/730 2230 3325 3325 1220 Fund 100 G Account # 73323 To record an	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	78,801.72	- - - 78,801.72
7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as	78,801.72	- - - 78,801.72
7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	78,801.72	- - 78,801.72
7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 78,801.72	- - 78,801.72
7500/730 2230 3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 78,801.72 - -	- - 78,801.72
7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7700/310 3323 To record an provided in A Fund 210 Dr Account # 99200/720 9200/730	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 78,801.72 - - -	- - 78,801.72
7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3325 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9 (and the Florida Constitution) Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 78,801.72 - - - -	- - 78,801.72
7500/730 2230 3325 3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr 8200/710 9200/720 9200/730 9200/730 9200/730 92110 11114	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 78,801.72 - - - - -	- 78,801.7 <i>2</i>
7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 77200/310 3323 To record an provided in A Fund 210 D Account # 99200/720 9200/730 9299/761 2210 11114 33322	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9 (and the Florida Constitution) Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 78,801.72 - - - - -	- 78,801.7 <i>2</i>
7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3327 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 78,801.72 - - - - -	- 78,801.72 - - - -
7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7700/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 78,801.72 - - - - -	- 78,801.72 - - - -
7500/730 2230 3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr 9200/710 9200/720 9200/730 9200/730 9200/730 921114 3322 3326 11XX To record de earnings, reladed wance refuagent.	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subse	- 78,801.72	- 78,801.72 - - - -
7500/730 2230 3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service (a) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash I	- 78,801.72	- 78,801.72
7500/730 2230 3325 3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subse	- 78,801.72	- 78,801.72
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuagent. Beginning fur Plus: CO&D	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	- 78,801.72	- 78,801.72
7500/730 2230 3325 3325 3325 3325 3325 3325 3	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- 78,801.72	78,801.72
7500/730 2230 3325 3325 3325 3325 1220 Fund 100 Gr. Account # 7200/310 3323 To record an provided in A Fund 210 Dr. Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refuadent. Reconciliati Beginning fur Plus: CO&D Bond in Refund	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	- 78,801.72	- 78,801.72
7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvanc	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on with	- 78,801.72	- 78,801.72
7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9290/761 2210 1114 3322 3323 To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus:	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Im on refunded bonds Interest (revenue on withheld MVLR) Ided bond proceeds Im on refunded bonds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR)	78,801.72	- 78,801.72
7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 77200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus:	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on with	- 78,801.72	- 78,801.72
7500/730 2230 3325 3325 3325 1220 Fund 100 Gr 7200/310 3323 To record an provided in A Fund 210 Dr Account # 2000/710 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 Pagenta Sala Sala Sala Sala Sala Sala Sala Sa	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Im on refunded bonds Interest (fees on bond interest above) Interest to refunded bonds escrow agent	- 78,801.72	- 78,801.72
7500/730 2230 3325 3325 3325 3325 3325 3325 3	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Im on refunded bonds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on wit	- 78,801.72	78,801.72

Escambia County School District

Fund 310 C	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ney bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued	Accrued Interest Payable interest for the 2024-25 fiscal year.		-
	·	_	_
Year-end e		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Cash Due from Other Agencies	- 1,518,081.87	
9200/730	Dues and Fees (Administrative expense)	1,782.73	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 1,461,260.77
3325	Interest on Undistributed CO&DS		58,603.83
	O&DS disbursements, investment earnings, treasury fees, and		
dererred rev	renue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	4,438.90	
3321	CO&DS Distributed		4 420 00
3325 To reverse 2	Interest on Undistributed CO&DS 2023-24 deferred revenue.		4,438.90
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies	-	-
3325 1220 7500/730		-	-
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	-	
1220 7500/730 2230	Due from Other Agencies	-	-
1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	:
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		-
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS		-
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		-
1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS		-
1220 7500/730 2230 3325 3325 1220 Fund 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description		-
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services	- - 24,217.14	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 24,217.14	- - - 24,217.14
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services	- - 24,217.14	- - - 24,217.14
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in a	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	- - 24,217.14	- - - 24,217.14
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in a	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- - 24,217.14	- - - 24,217.14
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in a prov	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Jest Service, SBE/COBI Bonds Description Redemption of Principal	110,000.00	- - - 24,217.14
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record at provided in a prov	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	110,000.00 22,330.00	- - - 24,217.14
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in a prov	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	110,000.00	- - - 24,217.14
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Gebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	110,000.00 22,330.00	- - 24,217.14
1220 7500/730 2230 3325 3325 1220 Fund 100 G # 7200/310 3323 To record an provided in a provided in	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Jebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	110,000.00 22,330.00	_
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in / Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	110,000.00 22,330.00	128,998.09
1220 7500/730 2230 3325 3325 1220 Fund 100 G # 7200/310 3323 To record an provided in a provided in	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Jebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	110,000.00 22,330.00	- 128,998.09 396.89
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in a pro	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	110,000.00 22,330.00	- 128,998.09 396.89
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in a prov	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	110,000.00 22,330.00	- 128,998.09 396.89
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in / Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance ref	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	110,000.00 22,330.00	- 128,998.09 396.89
1220 7500/730 2230 3325 3325 1220 Fund 100 G 47200/310 3323 To record at provided in a provided in	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest O&DS Withheld for Administration Interest O&DS Withheld for Administration fees as Interest OBS Section (d) of the Florida Constitution. Interest OBS SECOBI Bonds Description Redemption of Principal Interest OBS SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Lebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	110,000.00 22,330.00	- 128,998.09 396.89
1220 7500/730 2230 3325 3325 1220 Fund 100 G 4 7200/310 3323 To record at provided in a provided in	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	110,000.00 22,330.00	- 128,998.09 396.89 2,958.40
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in a Fund 210 D Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance ref agent. Reconciliat Beginning fu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest O&DS Withheld for Administration Interest O&DS Withheld for Administration fees as Interest OBS Section (d) of the Florida Constitution. Interest OBS SECOBI Bonds Description Redemption of Principal Interest OBS SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Lebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	110,000.00 22,330.00	- 128,998.09 396.89
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in / Fund 210 D Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record di earnings, rel advance ref agent. Reconciliat Beginning fu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Jebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow iden of activity in fund 210, Debt Service: und balance as provided in prior school year	110,000.00 22,330.00	128,998.09 396.89 2,958.40
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 3326 11XX To record de earnings, rel advance ref advance ref agent. Plus: CO&E	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	110,000.00 22,330.00	- 128,998.09 396.89 2,958.40
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in / Fund 210 D Account # 9200/730 9209/761 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance ref agent. Reconciliat Beginning ft. Plus: CO&E Bond Refun	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Sion of activity in fund 210, Debt Service: and balance as provided in prior school year DS withheld interest (revenue on withheld MVLR) ded bond proceeds	110,000.00 22,330.00	128,998.09 396.89 2,958.40 11,973.30 128,998.09
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ai provided in / Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance ref agent. Reconciliat Beginning fu Plus: CO&E Bond Refun Premi	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Control of activity in fund 210, Debt Service: Und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR)	110,000.00 22,330.00	128,998.09 396.89 2,958.40 11,973.30 128,998.09
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record air provided in p	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Ook DS Withheld for Administration Industration Of Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest Obescription Interest Obescription Interest Obescription Interest Obescription	110,000.00 22,330.00	128,998.09 396.89 2,958.40 11,973.30 128,998.09 396.89
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in a pro	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Sion of activity in fund 210, Debt Service: and balance as provided in prior school year DS withheld interest (revenue on withheld MVLR) ded bond proceeds	110,000.00 22,330.00	128,998.09 396.89 2,958.40 11,973.30 128,998.09
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record air provided in p	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Jebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Jos withheld interest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds pal payments st expenditure and fees (fees on bond interest above)	110,000.00 22,330.00	128,998.09 396.89 2,958.40 11,973.30 128,998.09 396.89
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record air provided in p	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Ook Down Other Agencies Interest Ook Down Other Agencies Interest Ook Down Other Administration Interest Ook Down Of the Florida Constitution. Interest Ook Description Interest Ook Description Redemption of Principal Interest Ook Down Other Ook	110,000.00 22,330.00	11,973.30 128,998.09 396.89 2,958.40 11,973.30 128,998.09 396.89 -
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D 9200/730 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel advance ref agent. Reconciliat Beginning ft Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Jebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Jos withheld interest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds pal payments st expenditure and fees (fees on bond interest above)	110,000.00 22,330.00	11,973.30 128,998.09 396.89 2,958.40 11,973.30 128,998.09 396.89

Flagler County School District

	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
ino accrued i	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash Due from Other Agencies	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	611,474.14 661.83	
9200/730	Interest	001.03	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		590,379.45 21,756.52
	D&DS disbursements, investment earnings, treasury fees, and		21,730.32
deferred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
	Due from Other Agencies		
1220			-
1220			-
		1,102.91	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,102.91	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	1,102.91	- 1,102.91
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,102.91	- 1,102.91
2632 3321 3325 To reverse 2	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	1,102.91 -	- 1,102.91
2632 3321 3325 To reverse 2 3325 1220	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	1,102.91	- 1,102.91 -
2632 3321 3325 To reverse 2	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	1,102.91 -	- 1,102.91 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	1,102.91 -	- 1,102.91 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	1,102.91 - -	1,102.91 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	1,102.91 - -	1,102.91 - 1,102.91 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	1,102.91 - -	1,102.91 - - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	1,102.91 - -	1,102.91 - - -
2632 3321 3325 To reverse 2 3325 1220	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	1,102.91 - -	- 1,102.91 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	1,102.91 - -	- 1,102.91 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	1,102.91 - -	- 1,102.91 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Deferred Revenues - Unavailable - Prior Year	1,102.91 - - - 8,990.55	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies	-	- 1,102.91 - - - - - 8,990.55
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 B Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 B Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9209/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Undistributed CO&DS Due from Other Agencies Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as varticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D# 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel-	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D# 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel-	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadance refuadance.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D# 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refugent. Reconciliati Beginning fu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest on Undistributed CO&DS Description Redemption of Principal Interest SBA Sinking Fund Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest on Undistributed CO&DS Descripti	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvanc	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest on Undistributed CO&DS Description Redemption of Principal Interest SBA Sinking Fund Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest on Undistributed CO&DS Descripti	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadva	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash State Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR)	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning rule Less: CO&D Bond i Refunc Premit Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest O&DS Due from Other Agencies Interest O&DS Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR)	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9200/730 9200/730 9200/730 9200/730 9201 1114 3322 3326 11XX To record de earnings, reladvance refuadvance	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow for of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in African Premius Beginning ful Plus: CO&D Bond i Refund Premiu Less: Princip Interes Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash Description Fund Earnings Cash of Earnings Cash Description Fund Earnings Cash of Earnings Cash Description Fund Earnings Cash of Earnings Cash Description Fund Earnings Cash With Fiscal Earnings Cash Description Fund Earnings Cash With Fiscal Earnings C	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond i Refunc Premit Less: Princip Interess P	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment eated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow so of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above) Interest to refunded bonds escrow agent	-	-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 P 9200/70	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash Description Fund Earnings Cash of Earnings Cash Description Fund Earnings Cash of Earnings Cash Description Fund Earnings Cash of Earnings Cash Description Fund Earnings Cash With Fiscal Earnings Cash Description Fund Earnings Cash With Fiscal Earnings C	-	-

Franklin County School District

Fund 310 C	ulting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
	ney bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2024-25 fiscal year.		-
	•		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
INO ACCIUED	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		_
Account #	Description Description		
11XX	Cash	-	
1220	Due from Other Agencies	46,355.61	
9200/730	Dues and Fees (Administrative expense)	50.17	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		1,649.35
	O&DS disbursements, investment earnings, treasury fees, and		1,010.00
deferred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		_
	· 3		
2632	Deferred Revenues - Unavailable - Prior Year	124.93	
3321	CO&DS Distributed Interest on Undistributed CO&DS		404.00
3325			
3325 To reverse 2	2023-24 deferred revenue.		124.93
			124.93
To reverse 2 3325	2023-24 deferred revenue. Interest on Undistributed CO&DS	-	124.93
To reverse 2 3325 1220	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	124.93
To reverse 2 3325	2023-24 deferred revenue. Interest on Undistributed CO&DS	-	- -
To reverse 2 3325 1220	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	·	
To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		
To reverse 2 3325 1220 7500/730	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)		
To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	
To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	
To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS	-	
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	- - - 681.57	
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account #	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description	681.57	681.57
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7230323 To record an	Interest on Undistributed CO&DS	681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Interest on Undistributed CO&DS	- 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS	- - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G # 7200/310 3323 To record an provided in A Fund 210 D Account # 200/710 9200/720	Interest on Undistributed CO&DS	- - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 99200/710 9200/730	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G # 7200/310 3323 To record an provided in A Fund 210 D Account # 200/710 9200/720	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- - - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	- - - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	- - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9229/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent.	Interest on Undistributed CO&DS	- - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Interest on Undistributed CO&DS	- - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	- - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund	Interest on Undistributed CO&DS	- - - 681.57	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premic	Interest on Undistributed CO&DS	- - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Pund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Interest on Undistributed CO&DS	- - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refunce Premiu Less: Princip:	Interest on Undistributed CO&DS	- - - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	- - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/710 3233 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	- - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 92209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance r	Interest on Undistributed CO&DS	- - - - - - - - - -	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 92209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance r	Interest on Undistributed CO&DS	681.57	-

Gadsden County School District

Entries resu			
	ulting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2024-25 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2024-25 fiscal year.		
Year-end en	ntries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	297,305.16	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	321.79	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		287,048.70
3325	Interest on Undistributed CO&DS		10,578.25
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
40.0	51.45 1.51 4.15 2.52 1 25 115541 your.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	
	Due Iron Other Agencies		
1220			_
1220			
2632	Deferred Revenues - Unavailable - Prior Year	801.24	
2632 3321	CO&DS Distributed	801.24	- 801 24
2632 3321 3325		801.24	- 801.24
2632 3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	801.24	- 801.24
2632 3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	801.24	- 801.24
2632 3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	801.24	- 801.24 - -
2632 3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	801.24	- 801.24 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	801.24	- 801.24 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	801.24	801.24 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	801.24 - -	801.24 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	801.24 - -	801.24 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	- - -	- 801.24 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies		- 801.24 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	801.24 - -	801.24 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description		801.24
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	801.24 - - - 4,371.30	<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account #	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description		801.24 - - - - 4,371.30
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Pue from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as a article XII, Section 9, Subsection (d) of the Florida Constitution. Entered Service, SBE/COBI Bonds Description Redemption of Principal		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gi Account #7200/310 3323 To record an provided in A Fund 210 Di Account #0 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related and a fearnings, related and a fearnings.	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance fund Flus: CO&D	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/730 920	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gi Account #7200/310 3323 To record an provided in A Fund 210 Di Account #9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gi Account #7200/310 3323 To record an provided in A Fund 210 Di Account #9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730 P20	CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Entreta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entreta Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Intered fees (revenue on withheld MVLR) Interest (revenue on withheld MVLR)		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gi Account #7200/310 3323 To record an provided in A Fund 210 Di 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		-
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refueration for the company of the	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730 P20	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS		<u>:</u>

Gilchrist County School District

Entries resul	ting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2024-25 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds		
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	unding for the 2024-25 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance h	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for the 2024-25 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accided interest Payable sterest for the 2024-25 fiscal year.		-
	·		
Year-end ent		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	- 123,700.65	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	123,700.65	
9200/710	Interest	.00.00	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		119,433.22
3325 To record CO	Interest on Undistributed CO&DS &DS disbursements, investment earnings, treasury fees, and		4,401.32
	nue for the 2024-25 fiscal year.		
	·		
3321 1220	CO&DS Distributed Due from Other Agencies	-	
1220	Due from Other Agentices		_
2632	Deferred Revenues - Unavailable - Prior Year	297.05	
	CO&DS Distributed		-
3321	Interest on Undistributed CO&DS		207.05
3325	Interest on Undistributed CO&DS 123-24 deferred revenue.		297.05
3325	23-24 deferred revenue.		297.05
3325 To reverse 20 3325	123-24 deferred revenue. Interest on Undistributed CO&DS	-	297.05
3325 To reverse 20 3325 1220	I23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	297.05
3325 To reverse 20 3325	123-24 deferred revenue. Interest on Undistributed CO&DS	-	297.05 - -
3325 To reverse 20 3325 1220 7500/730	123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	297.05
3325 To reverse 20 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		297.05
3325 To reverse 20 3325 1220 7500/730	123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	297.05
3325 To reverse 20 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	297.05 - -
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325	23-24 deferred revenue. Interest on Undistributed CO&DS	-	297.05 - -
3325 To reverse 20 3325 1220	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	297.05 - -
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	-	297.05 - - -
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	Interest on Undistributed CO&DS	-	297.05 - - -
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	Interest on Undistributed CO&DS	- - - 1 818 78	297.05
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 4325 1220 Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS	- - - 1,818.78	297.05
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/720 9200/730	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 921114	Interest on Undistributed CO&DS	- - 1,818.78 - - - - -	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record debt earnings, rela advance refur agent.	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record detearnings, rela advance refur agent. Reconciliation Beginning fun Plus:	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730 P2	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde	Interest on Undistributed CO&DS	- - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiur Less:	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3326 11XX To record detearnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundry Premiur Less: Principa Interest Dues at Paymer	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 3200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730 P200/7	Interest on Undistributed CO&DS	- - - 1,818.78	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 P200/730 P200/7	Interest on Undistributed CO&DS	- - - 1,818.78	-

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Glades County School District

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable interest for the 2024-25 fiscal year.		-
No accrued i	interest for the 2024-25 liscal year.		
Year-end er	tries:	<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	- 67,351.22	
9200/730	Dues and Fees (Administrative expense)	72.90	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 65,027.73
3325	Interest on Undistributed CO&DS		2,396.39
	O&DS disbursements, investment earnings, treasury fees, and		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
deferred rev	enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
	Deferred Revenues - Unavailable - Prior Year	120.54	
3321	CO&DS Distributed	120.54	- 120 54
3321 3325		120.54	- 120.54
3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	120.54	- 120.54
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	120.54	- 120.54 -
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	120.54	- 120.54 - -
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	120.54	- 120.54 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	120.54	- 120.54 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	120.54 - -	120.54 - - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	120.54 - -	- 120.54 - - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	120.54 - -	120.54 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	120.54 - -	- 120.54 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies		- 120.54 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies		- 120.54 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	- 120.54 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account #	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	120.54	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in <i>F</i>	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Professional and Technical Services CO&DS Withheld for Administration fees as varticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 4 4 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 3325 4220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/720 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and vance refuagent. Reconciliati Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	990.27
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrunce refuadrunce refuagent. Reconciliati Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/730 921114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus: CO&D Bond i	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond i Refund	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refundrance refu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deearnings, reladvance refued and refued	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance re	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadrance refunce refu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Gulf County School District

Entries resu	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/092 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	77,585.81	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	83.98	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		74,909.25
3325 To record Co	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		2,760.54
	enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	_
	2 do 11 out of 11 goriolog		
	Deferred Revenues - Unavailable - Prior Year	209.10	_
3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	209.10	- 209.10
3321 3325	CO&DS Distributed	209.10	- 209.10
3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	209.10	- 209.10
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	209.10	- 209.10
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	209.10	_ 209.10 _ _ _
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	209.10	- 209.10 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	209.10	- 209.10 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	209.10	- 209.10 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	209.10	- 209.10 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	209.10	- 209.10 - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		209.10
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	- - -	209.10
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	209.10	209.10
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	209.10	209.10
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account #	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services	209.10 - - - 1,140.75	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in <i>F</i>	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incomounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Entirely SBE/COBI Bonds Description Redemption of Principal Interest	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as varticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 4 4 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as varticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 3325 4220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	209.10 - - - - 1,140.75
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance refuadrance refuadrance funding fund	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond i	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladerance refue advance refue advance refue agent. Reconciliati Beginning fue Plus: CO&D Bond i Refund	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladerance refue advance refue advance refue agent. Reconciliati Beginning fue Plus: CO&D Bond i Refund	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadva	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadrance refundrance r	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refundavance	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladed and concerta and conce	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	-

Hamilton County School District

	Ilting from bond issuance and refunding:	Debit	Credit
E 240 C.	· ·	Debit	Orean
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		
	funding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end er	tries:	Debit	Credit
			<u> </u>
	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash Due from Other Agencies	- 62 E42 0E	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	63,543.85 68.78	
9200/730	Interest	00.70	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		61,351.71
3325	Interest on Undistributed CO&DS		2,260.92
	D&DS disbursements, investment earnings, treasury fees, and		
deterred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		-
0000	B (1B	171.00	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	171.26	
	Interest on Undistributed CO&DS		- 171.26
3325			
3325	023-24 deferred revenue.		
3325		-	
3325 To reverse 2 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 To reverse 2 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse 2 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	
3325 To reverse 2 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	-
3325 To reverse 2 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 To reverse 2	023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse 2 3325 1220 7500/730 2230 3325	023-24 deferred revenue. Interest on Undistributed CO&DS	-	I.
3325 To reverse 2 3325 1220 7500/730 2230 3325	023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse 2 3325 1220 7500/730 2230 3325	023-24 deferred revenue. Interest on Undistributed CO&DS	- -	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account #	023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 4220 Fund 100 G Account # 7200/310	O23-24 deferred revenue. Interest on Undistributed CO&DS	- - - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	O23-24 deferred revenue. Interest on Undistributed CO&DS	- - - 934.29	934.29
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS	- - - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D	Interest on Undistributed CO&DS	- - - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	- - 934.29 - - - -	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrent. Reconciliati	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrent. Reconciliati	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance, refugerer. Reconciliati Beginning fu	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance re	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3233 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadent. Reconciliati Beginning furelus: CO&D Bond i Refund	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus: CO&D Bond i Refunce Re	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refua	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadrance refundrance	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refuers. Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premic Less: Princip Interess Dues a	Interest on Undistributed CO&DS	- - 934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refundvance refuadvance refundvance refundvance refundvance refuadvance refuadvance refuadvance refundvance refuadvance refundvance refuadvance refuadvance refundvance	Interest on Undistributed CO&DS	934.29	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refunctions Execution CO&D Bond i Refunction CO&D Bond	Interest on Undistributed CO&DS	934.29	-

		Debit	Credi
	ılting from bond issuance and refunding: apital Projects, COBI Bonds	Debit	Crea
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	- 154,771.71	
9200/730	Dues and Fees (Administrative expense)	167.52	
9200/710 2632	Interest Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		149,432.3
3325 To record C0	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		5,506.8
deferred reve	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	440.93	_
3325	Interest on Undistributed CO&DS		440.9
To reverse 2	023-24 deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies Dues and Fees (Administrative expense)		
7500/730			-
7500/730			-
7500/730 2230			-
	Due to Other Agencies Interest on Undistributed CO&DS	-	
2230	Due to Other Agencies	·	
2230 3325 3325	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS		
2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	
2230 3325 3325 1220	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	
2230 3325 3325 1220	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	
2230 3325 3325 1220 Fund 100 Gr Account # 7200/310	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	2,275.62	
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	- - 2,275.62	- - - 2,275.6:
2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 2,275.62	- - - 2,275.6:
2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 2,275.62	- - - 2,275.6:
2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 333 To record an provided in A Fund 210 Dr Account #	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description	- - 2,275.62	- - - 2,275.6:
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. entry Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 2,275.62 - -	- - - 2,275.6:
2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 2,275.62 - - -	2,275.6
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 70 record an provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9 (and the Florida Constitution) Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 2,275.62 - - - - -	2,275.6
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9 Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 2,275.62 - - - -	2,275.6
2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3327 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Enter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 2,275.62 - - - - -	2,275.6
2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3327 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 2,275.62 - - - - -	- - 2,275.6;
2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 311XX To record de earnings, rela	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	- 2,275.62 - - - - -	2,275.6:
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9 (and the Florida Constitution) entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution.	- 2,275.62	2,275.6
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. enterest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 2,275.62	2,275.6
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 2,275.62 - - - - -	2,275.63
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. enterest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 2,275.62 - - - - -	2,275.6:
2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3327 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&D	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	- 2,275.62	2,275.6;
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond in	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual control of the co	- 2,275.62	2,275.6
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	- 2,275.62	2,275.6
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3327 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance re	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on withhe	- 2,275.62	2,275.6
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refund Premit Less: Princip Interes	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Patt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of the payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of the payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of the payme	- 2,275.62	- - 2,275.6:
2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadent. Reconciliati Beginning fur Plus: CO&D Bond in Refund Premiu. Less: Princip Interess Dues a	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Patt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld	- 2,275.62	2,275.6
2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadent. Reconciliati Beginning fun Plus:	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Patt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of the payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of the payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of the payme	- 2,275.62	2,275.63

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Hendry County School District

	Ilting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2024-25 fiscal year.		
Year-end er	atries:	Debit	Credi
	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	329,575.96 356.72	
9200/730	Interest	330.72	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		318,206.22 11,726.46
To record CO	D&DS disbursements, investment earnings, treasury fees, and		11,720.40
deferred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	907.11	
3325	Interest on Undistributed CO&DS		907.11
To reverse 2	023-24 deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	_
0020	interest on origination of about		
2205	Interest on Undistributed COODS		
	Interest on Undistributed CO&DS Due from Other Agencies	-	-
		-	-
1220		-	-
1220 Fund 100 G Account #	Due from Other Agencies eneral Fund Description	-	-
1220 Fund 100 G Account # 7200/310	Due from Other Agencies eneral Fund	4,845.78	- 4 845 78
1220 Fund 100 G Account # 7200/310 3323 To record an	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,845.78	4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in A	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,845.78	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in A	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	4,845.78	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	4,845.78	- 4,845.78
1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 De Account # 9200/710	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 4,845.78 - -	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 4,845.78 - - -	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 4,845.78 - - - -	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 4,845.78 - - - - -	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - - -	- 4,845.78 - -
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - - -	- 4,845.78 - - -
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - - - -	- 4,845.78 - - - -
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reli	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - - - -	- 4,845.78 - - - -
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refu	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	- 4,845.78 - - - - - -	- 4,845.78 - - - -
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladadvance refuagent.	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 4,845.78 - - - - -	- 4,845.78 - - - -
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuagent. Reconciliati	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	- 4,845.78 - - - - -	- 4,845.78 - - -
1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 4,845.78 - - - - -	- 4,845.78 - - - -
1220 Fund 100 G Account # 77200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus:	Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	- 4,845.78 - - - - -	- 4,845.78 - - - -
Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond i	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - -	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and vance refuagent. Reconciliati Beginning fur Plus: CO&D Bond i Refund	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - -	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladed and and and and and and and and and an	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - - -	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadrance refuadrance refuadrance refused for the plus: CO&D Bond i Refund Premiu Less: Princip:	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - - -	- 4,845.78
Fund 100 G Account # 77200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladed and an account # 9200/730 9299/761 2210 1114 3322 3326 11XX Reconciliati Beginning fund Plus: CO&D Bond in Refund Premit Less: Princip Interes	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78 - - - - -	- 4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrance refusione re	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78	4,845.78
Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 92209/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadrance refuadrance refuadrance refuser for the second in Refunce Premit Less: Princip Interess Dues a Payme Dues a	Due from Other Agencies eneral Fund Description Professional and Technical Services	- 4,845.78	4,845.78

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Hernando County School District

Fund 310 C	llting from bond issuance and refunding:	Debit	Credi
i unu sio c	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
	-		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhiter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
	•	B.1."	
Year-end er		<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	958,110.97	
9200/730	Dues and Fees (Administrative expense)	1,177.38	
9200/710 2632	Interest		
3321	Deferred Revenues - Unavailable CO&DS Distributed		920,584.13
3325	Interest on Undistributed CO&DS		38,704.22
To record Co	D&DS disbursements, investment earnings, treasury fees, and		
deferred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed		
1220	Due from Other Agencies	-	_
2632	Deferred Revenues - Unavailable - Prior Year	2,553.74	
3321	CO&DS Distributed		- 0.550.7
3325 To roverse 3	Interest on Undistributed CO&DS 023-24 deferred revenue.		2,553.74
10 16 16136 2	023-24 deletted feveride.		
	Interest on Undistributed CO&DS		
3325		-	
	Due from Other Agencies	-	-
1220	Due from Other Agencies Dues and Fees (Administrative expense)	-	-
1220		-	-
1220 7500/730	Dues and Fees (Administrative expense)	-	-
1220 7500/730 2230	Dues and Fees (Administrative expense) Due to Other Agencies	-	-
1220 7500/730 2230	Dues and Fees (Administrative expense)	-	
1220 7500/730 2230	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		-
1220 7500/730 2230 3325	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
1220 7500/730 2230 3325 3325 1220	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	
1220 7500/730 2230 3325 3325 1220	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	
1220 7500/730 2230 3325 3325 1220 Fund 100 G	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description	-	
Account # 7200/310	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- - 15,993.93	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 15,993.93	15,993.9
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 15,993.93	- - - 15,993.93
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 15,993.93	15,993.93
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 15,993.93	- - - 15,993.9;
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description		15,993.93
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration COMPAN Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal	107,000.00	- - - 15,993.93
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Fund 210 D 9200/720	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	107,000.00 25,750.00	- - - 15,993.93
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. eabt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	107,000.00 25,750.00 19.62	- - 15,993.93
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as suricle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	107,000.00 25,750.00	15,993.9
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/720 9209/761 2210	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Entrest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	107,000.00 25,750.00 19.62	- - - 15,993.93
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9209/761 2210 1114	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	107,000.00 25,750.00 19.62	
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	107,000.00 25,750.00 19.62	- 129,683.9
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	107,000.00 25,750.00 19.62	- 129,683.9 399.0(
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	107,000.00 25,750.00 19.62	- 129,683.9 399.0(
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	107,000.00 25,750.00 19.62	- 129,683.9 399.0(
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Petropolation Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	107,000.00 25,750.00 19.62	- 129,683.9 399.0
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	107,000.00 25,750.00 19.62	- 129,683.9 399.0
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Pund 210 Dr 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Path Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	107,000.00 25,750.00 19.62	- 129,683.9 399.0(
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Path Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	107,000.00 25,750.00 19.62	129,683.9 399.0 2,686.60
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Path Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	107,000.00 25,750.00 19.62	129,683.9 399.0 2,686.60
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus:	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indi balance as provided in prior school year	107,000.00 25,750.00 19.62	129,683.94 399.00 2,686.60
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	107,000.00 25,750.00 19.62	129,683.9 399.0 2,686.6 13,763.2 129,683.9
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance refuadrance refuadrance funding fu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest CO&DS Withheld for Administration Interest Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Cowner of the Florida Constitution Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Cowner of the Florida Constitution Fees Interest Cowner of the Florida Constitution Fees Interest Cowner of Principal Interest Cowner of P	107,000.00 25,750.00 19.62	129,683.9 399.0 2,686.6 13,763.2 129,683.9
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladed and carrings, reladed and carrings, reladed and carrings, reladed and carrings, reladed and carrings fundaments. Reconciliati Beginning fun Plus: CO&D Bond i Refund	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	107,000.00 25,750.00 19.62	129,683.9 399.0 2,686.6 13,763.2 129,683.9
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladed and carrings, reladed and carrings, reladed and carrings, reladed and carrings, reladed and carrings fundaments. Reconciliati Beginning fun Plus: CO&D Bond i Refund	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Intrick XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Cowner of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR)	107,000.00 25,750.00 19.62	129,683.9 399.0 2,686.6 13,763.2 129,683.9
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus:	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Intrick XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Cowner of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR)	107,000.00 25,750.00 19.62	129,683.9 399.0 2,686.6 13,763.2 129,683.9 399.0
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance refund	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Patt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) In	107,000.00 25,750.00 19.62	15,993.93 15,993.93 129,683.94 399.00 2,686.68 13,763.23 129,683.94 399.00
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refueration for the provided in A Refunds Reconciliation for the provided in A Fund 210 Bond i Refunds Princip Less: Princip Interess Dues a	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ted bond proceeds an on refunded bonds al payments t expenditure and fees (fees on bond interest above)	107,000.00 25,750.00 19.62	129,683.94 399.00 2,686.66 13,763.23 129,683.94 399.00
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refundvance	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patticle XII, Section 9, Subsection (d) of the Florida Constitution. Patt	107,000.00 25,750.00 19.62	129,683.94 399.00 2,686.68 13,763.23 129,683.94 399.00
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refusion less septimized a la constitution less septimized a la constitution less septimized a la constitution la	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds	107,000.00 25,750.00 19.62	129,683.94 399.01 2,686.66 13,763.23 129,683.94 399.01 - - 107,000.01 25,750.00
1220 7500/730 2230 3325 3325 1220 Fund 100 G Fund 210 D Fund 210 D Fund 210 D 9200/730 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance ref	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed Co&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Cowner of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Interest (reso on bond interest above) Interest (reso on bond interest above) Interest (revenued bonds escrow agent and fees (fees on refunded bonds escrow agent and fees on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) Into on refunded bonds Interest (revenued bonds (admin and underwriter fees) Into on refunded bonds	107,000.00 25,750.00 19.62	129,683.94 399.01 2,686.66 13,763.23 129,683.94 399.01 - - 107,000.01 25,750.00

Highlands County School District

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
	· ·	Debit	Orean
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwher's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3713 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	,		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
ino accided i	Therest for the 2024-25 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	_	
1220	Due from Other Agencies	477,969.41	
9200/730	Dues and Fees (Administrative expense)	517.33	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		461,480.38 17,006.36
	D&DS disbursements, investment earnings, treasury fees, and		17,000.30
	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	1,193.27	
3321	CO&DS Distributed	.,	-
3325	Interest on Undistributed CO&DS		1,193.27
To reverse 2	023-24 deferred revenue.		
2225	Interest on Undistributed CO&DS		
3325 1220	Due from Other Agencies	-	
7500/730	Dues and Fees (Administrative expense)		-
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2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
	<u> </u>		
Fund 100 G	eneral Fund		
	<u>Description</u>		
Account # 7200/310	Professional and Technical Services	7,027.62	
3323	CO&DS Withheld for Administration	7,027.02	7,027.62
To record an	nounts withheld from MVLR for actual administration fees as		
	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	_	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
9299/761	Accrued Interest Payable	-	
9299/761 2210	Cash with Fiscal/Service Agents		-
9299/761 2210 1114	•		-
9299/761 2210 1114 3322	CO&DS Withheld for SBE/COBI Bonds		-
9299/761 2210 1114 3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	_	
9299/761 2210 1114 3322 3326 11XX	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	
9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	
9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	-	
9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	
9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	-	
9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	-
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	-	-
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld	-	- -
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D Bond in	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	-	- - -
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond ii	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds	-	-
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	-	- - - - -
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D Bond ir Refunc Premiu Less:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds	-	- - - - - -
9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds	-	- - - - -
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ded bond proceeds am on refunded bonds al payments t expenditure and fees (fees on bond interest above)	-	
9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) ded bond proceeds un on refunded bonds all payments t expenditure und fees (fees on bond interest above) ents to refunded bonds escrow agent	-	
9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) ded bond proceeds an on refunded bonds al payments at expenditure and fees (fees on bond interest above) eints to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	-	- - - - - - - - -
9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue bonds Interest (revenue on withheld more service) Interest (r		-

Hillsborough County School District

	ilting from hond issuance and refunding:	Debit	Credit
	Ilting from bond issuance and refunding:	Debit	Credit
Account #	apital Projects, COBI Bonds Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2024-25 fiscal year.		
Account #	ebt Service Current Bond Refunding Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2024-25 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable interest for the 2024-25 fiscal year.		-
Year-end er	·	Dobit	C1:
		<u>Debit</u>	Credit
Account #	apital Projects, CO&DS Description		
11XX	Cash	_	
1220	Due from Other Agencies	8,468,775.54	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	10,284.23	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,140,985.23
3325 To record Co	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		338,074.54
	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	20,735.70	
3321	CO&DS Distributed		-
2225			
3325 To reverse 2	Interest on Undistributed CO&DS 1023-24 deferred revenue.		20,735.70
To reverse 2	023-24 deferred revenue.		20,735.70
To reverse 2 3325	2023-24 deferred revenue. Interest on Undistributed CO&DS	-	20,735.70
To reverse 2	023-24 deferred revenue.	-	20,735.70
To reverse 2 3325 1220	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		20,735.70 - -
To reverse 2 3325 1220	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		20,735.70
To reverse 2 3325 1220 7500/730	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	20,735.70 - -
To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	20,735.70 - -
To reverse 2 3325 1220 7500/730 2230 3325 3325	Interest on Undistributed CO&DS	-	20,735.70 - - -
To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		20,735.70
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	-	20,735.70
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS	-	- - -
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Interest on Undistributed CO&DS	- - - 139,704.15	-
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323	Interest on Undistributed CO&DS	- - 139,704.15	20,735.70
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS	- - 139,704.15	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- - 139,704.15	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- - 139,704.15	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS	896,000.00	-
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 # 9200/710 9200/720	Interest on Undistributed CO&DS	896,000.00 164,340.00	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS	896,000.00	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9209/730 9209/761 2210	Interest on Undistributed CO&DS	896,000.00 164,340.00	-
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 # 9200/710 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS	896,000.00 164,340.00	139,704.15
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9209/730 9209/761 2210	Interest on Undistributed CO&DS	896,000.00 164,340.00	-
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	896,000.00 164,340.00	139,704.15
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 B 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	896,000.00 164,340.00	1,032,920.62 3,177.97
To reverse 2 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Interest on Undistributed CO&DS	896,000.00 164,340.00	1,032,920.62 3,177.97
To reverse 2 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	896,000.00 164,340.00	1,032,920.62 3,177.97
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Interest on Undistributed CO&DS	896,000.00 164,340.00	1,032,920.62 3,177.97
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Interest on Undistributed CO&DS	896,000.00 164,340.00	1,032,920.62 3,177.97
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refugent. Reconciliati Beginning fu	Interest on Undistributed CO&DS	896,000.00 164,340.00	1,032,920.62 3,177.97 24,443.06
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. Reconciliati Beginning fu Plus: CO&D	Interest on Undistributed CO&DS	896,000.00 164,340.00	139,704.15 1,032,920.62 3,177.97 24,443.06 89,131.56 1,032,920.62
To reverse 2 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refune	Interest on Undistributed CO&DS	896,000.00 164,340.00	1,032,920.62 3,177.97 24,443.06
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refugent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premiu	Interest on Undistributed CO&DS	896,000.00 164,340.00	139,704.15 1,032,920.62 3,177.97 24,443.06 89,131.56 1,032,920.62
To reverse 2 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de armings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refune Premit Less:	Interest on Undistributed CO&DS	896,000.00 164,340.00	1,032,920.62 3,177.97 24,443.06
To reverse 2 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premiu Less: Princip:	Interest on Undistributed CO&DS	896,000.00 164,340.00	139,704.15 1,032,920.62 3,177.97 24,443.06 89,131.56 1,032,920.62 3,177.97
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refugent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premit Less: Princip Interes Dues a	Interest on Undistributed CO&DS	896,000.00 164,340.00	139,704.15 1,032,920.62 3,177.97 24,443.06 89,131.56 1,032,920.62 3,177.97
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 400/720 9200/740 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	896,000.00 164,340.00	139,704.15 1,032,920.62 3,177.97 24,443.06 89,131.56 1,032,920.62 3,177.97 896,000.00 164,340.00
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premit Less: Princip Interes Dues a Payme Dues a	Interest on Undistributed CO&DS	896,000.00 164,340.00	139,704.15 1,032,920.62 3,177.97 24,443.06 89,131.56 1,032,920.62 3,177.97 896,000.00 164,340.00

Holmes County School District

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		-
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) funding for the 2024-25 fiscal year.		-
	· ·		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2024-25 fiscal year.		-
Year-end en	·	Debit	Credit
		Debit	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	_	
1220	Due from Other Agencies	94,525.13	
9200/730	Dues and Fees (Administrative expense)	102.31	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		91,264.19
3325	Interest on Undistributed CO&DS		3,363.25
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
acionica icv	and for the 2024 20 hoods your.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
2632	Deferred Revenues - Unavailable - Prior Year	266.74	
3321	CO&DS Distributed		-
3325 To reverse 2	Interest on Undistributed CO&DS 023-24 deferred revenue.		266.74
	22 2 1 45151154 15151145.		
	Interest on Undistributed CO&DS	-	
3325	Due from Other Agencies		-
1220	Lilles and Fees (Administrative expense)		
	Dues and Fees (Administrative expense)		
1220 7500/730			
1220 7500/730 2230	Due to Other Agencies	-	_
1220 7500/730			-
1220 7500/730 2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	
1220 7500/730 2230 3325 3325 1220	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	- - 1,389.81	-
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration	- - 1,389.81	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	- 1,389.81	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Indicators and Interest of the Interest	- 1,389.81	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percription Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,389.81	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,389.81 -	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,389.81 - -	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,389.81 - - -	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,389.81 - - - -	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,389.81 - - - - -	- 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 1,389.81 - - - - -	- 1,389.81 - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,389.81 - - - - -	- 1,389.81 - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percal Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Percal Edition (d) of the Florida Constitution. Percal Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 1,389.81 - - - - - -	- 1,389.81 - - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/730 9209/761 9210 1114 3322 3326 111XX To record de earnings, related to the state of the state o	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service of the Florida Constitution. Professional Service of the Flor	- 1,389.81 - - - - -	- 1,389.81 - - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percal Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Percal Edition (d) of the Florida Constitution. Percal Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 1,389.81 - - - - - -	- 1,389.81 - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/730 9209/761 9210 1114 3322 3326 111XX To record de earnings, related to the state of the state o	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service of the Florida Constitution. Professional Service of the Flor	- 1,389.81 - - - - -	- 1,389.81 - - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as rificle XII, Section 9, Subsection (d) of the Florida Constitution. Pereception Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cost Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cost Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cost Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cost Withheld for Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	- 1,389.81 - - - - -	- 1,389.81 - - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/730 9209/761 9210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	- 1,389.81 - - - - -	- 1,389.81 - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Description SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description The Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The Fiscal Service Agents CO&DS Withheld for Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Figure 1. The Figure 1.	- 1,389.81 - - - - -	- 1,389.81 - - -
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&D	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: In displacements withheld Swithheld	- 1,389.81 - - - - -	- 1,389.81 - - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refund	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the control of the control o	- 1,389.81 - - - - -	- 1,389.81 - - - - -
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percal Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Percal Fund Description Professional Services CO&DS Withheld for Administration fees as Percal Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Paccrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Percal Fundamental Company Service: Indicated the service of th	- 1,389.81 - - - - -	- 1,389.81
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance ref	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Fon of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest Order Agency (revenue on withheld MVLR) Interest Order Order (revenue on Withheld MVLR)	- 1,389.81 - - - - -	- 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Pund 210 Dr 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu adyance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the control of the control o	- 1,389.81 - - - - - -	- 1,389.81
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuadvance refuadvance refuadvance refuerential Eeginning fun Plus: CO&D Bond in Refunce Premin. Less: Princip Interess Dues a	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Patt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR	- 1,389.81 - - - - - -	- 1,389.81
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refueration for the provided in A Refund premit. Less: Princip Interess Princip Inte	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Figure 1. Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Im on refunded bonds al payments It expenditure Interest above) Ints to refunded bonds escrow agent	- 1,389.81 - - - - -	- - 1,389.81
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus:	Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Patt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR	- 1,389.81 - - - - -	- - 1,389.81

Indian River County School District

Fund 310 Ca Account #	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Account #	-it-l Dit- CODI Dt-		
Account #	pital Projects, COBI Bonds		
	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)		
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715		-	
	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance i	oond refunding for the 2024-25 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	=	
2210	Accrued Interest Payable		_
	nterest for the 2024-25 fiscal year.		
	·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	165,240.83	
9200/730	Dues and Fees (Administrative expense)	772.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		140,621.95
3325	Interest on Undistributed CO&DS		25,391.28
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
deletted leve	filde for the 2024-20 listal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		_
	= == 3		
2632	Deferred Revenues - Unavailable - Prior Year	1,856.77	
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		1,856.77
3325	interest on ondistributed CORDS		
	223-24 deferred revenue.		
3325 To reverse 20			
		-	
To reverse 20	023-24 deferred revenue.	-	-
To reverse 20	023-24 deferred revenue. Interest on Undistributed CO&DS	-	:
To reverse 20 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	1
To reverse 20 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	:
To reverse 20 3325 1220 7500/730	D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	:
To reverse 20 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	:
To reverse 20 3325 1220 7500/730	D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		:
To reverse 20 3325 1220 7500/730 2230 3325	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse 20 3325 1220 7500/730 2230 3325	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	:
To reverse 20 3325 1220 7500/730 2230 3325	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
To reverse 20 3325 1220 7500/730 2230 3325	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	D23-24 deferred revenue. Interest on Undistributed CO&DS		-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	23-24 deferred revenue. Interest on Undistributed CO&DS	- - - 10,492.56	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	D23-24 deferred revenue. Interest on Undistributed CO&DS	- - 10,492.56	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Oneral Fund Description Professional and Technical Services	- - 10,492.56	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 720/310 3323 To record am	D23-24 deferred revenue. Interest on Undistributed CO&DS	- - 10,492.56	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 10,492.56	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 10,492.56	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3325 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS		10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	528,000.00	10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	528,000.00 31,500.00	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS	528,000.00	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS	528,000.00 31,500.00	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS	528,000.00 31,500.00	- - - 10,492.56
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS	528,000.00 31,500.00	
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	528,000.00 31,500.00	- 548,389.49
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	528,000.00 31,500.00	- 548,389.49
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 3223 To record del earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389,49 1,687.22 9,579.01
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22 9,579.01
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22 9,579.01 18,702.83 548,389.49
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond ir	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22 9,579.01
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22 9,579.01 18,702.83 548,389.49
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/710 3233 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond ir Refund Premiu	Interest on Undistributed CO&DS	528,000.00 31,500.00	548,389.49 1,687.22 9,579.01 18,702.83 548,389.49
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliative Beginning fur Plus:	Interest on Undistributed CO&DS	528,000.00 31,500.00	18,702.83 548,389.49 1,687.22 9,579.01
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Princips Princips	Interest on Undistributed CO&DS	528,000.00 31,500.00	18,702.83 548,389.49 1,687.22 9,579.01 18,702.83 548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principic Interest	Interest on Undistributed CO&DS	528,000.00 31,500.00	18,702.83 548,389.49 1,687.22 9,579.01 18,702.83 548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principi Interest Dues a	Interest on Undistributed CO&DS	528,000.00 31,500.00	18,702.83 548,389.49 1,687.22 9,579.01 18,702.83 548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS	528,000.00 31,500.00	18,702.83 548,389.49 1,687.22 9,579.01 18,702.83 548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS	528,000.00 31,500.00	18,702.83 548,389.49 1,687.22 9,579.01 18,702.83 548,389.49 1,687.22
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS	528,000.00 31,500.00	18,702.83 548,389.49 1,687.22 9,579.01 18,702.83 548,389.49 1,687.22

Jackson County School District	
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Credi	Debit	Lulting from bond issuance and refunding: Capital Projects, COBI Bonds Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year. Debt Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Debt Service, SBE/COBI Bonds Description Cash Accrued Interest Payable	Fund 310 C Account # 11XX 9200/730 9209/730 9299/891 3711 3791 No new mor Fund 210 D Account # 9200/730 9200/730 9299/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No advance
	- - - - -	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year. Debt Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) the bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	Account # 11XX 9200/730 9299/891 3711 3791 No new mor Fund 210 D Account # 9200/730 9209/892 3715 3792 2210 No current re Fund 210 D Account # 11104 9200/730 9209/892 3715 3792 2210 No current re Fund 210 D Account # 11204 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year. Debt Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) the bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	11XX 9200/730 9299/891 3711 3791 No new mor Fund 210 D Account # 9200/730 9209/892 3715 3792 2210 No current refund 210 D Account # 1114 9200/730 9209/892 3715 3792 2210 No downward # 15 3792 2210 No downward # 15 3792 2210 No advance Fund 210 D No advance Fund 210 D
	- - - - - - -	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year. Debt Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) et bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	9200/730 9200/730 9209/891 3711 3791 No new mor Fund 210 D Account # 9200/730 9209/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year. Debt Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) et bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	9200/730 9299/891 3711 3791 No new mor Fund 210 D Account # 9200/730 9299/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year. Debt Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Debt Service, SBE/COBI Bonds Description Cash	9299/891 3711 3791 No new mor Fund 210 D Account # 9200/790 9200/730 9200/730 9299/892 3715 3792 2210 No current rr Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	- - - -	Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year. Debt Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Debt Service, SBE/COBI Bonds Description Cash	3791 No new mor Fund 210 D Account # 9200/730 9209/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	ney bond issues for the 2024-25 fiscal year. Debt Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance sosts - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Debt Service, SBE/COBI Bonds Description Cash	No new mor Fund 210 D Account # 9200/790 9200/730 9299/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	Fund 210 D Account # 9200/790 9200/730 9200/730 9299/892 3715 3792 2210 No current refund 210 D Account # 1114 9200/730 9209/892 3715 3792 2210 No advance Fund 210 D
	- -	Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	Account # 9200/790 9200/730 9299/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	- -	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	9200/790 9200/730 9200/730 9299/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9209/892 3715 3792 2210 No advance Fund 210 D
	-	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) the bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	9200/730 9200/730 9209/892 3715 3792 2210 No current n Fund 210 D Account # 1114 9200/730 9209/892 3715 3792 2210 No advance Fund 210 D
	-	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) et bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	9200/730 9299/892 3715 3792 2210 No current re Fund 210 D Account # 1114 9200/730 9209/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	9299/892 3715 37792 2210 No current of Fund 210 D Account # 1114 9200/730 9209/892 3715 3792 2210 No advance Fund 210 D
	-	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) the bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	3792 2210 No current re Fund 210 D Account # 1114 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Accrued Interest Payable (Sinking Fund Accruals) refunding for the 2024-25 fiscal year. Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) e bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	2210 No current re Fund 210 D Account # 1114 9200/730 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
		Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	No current in Fund 210 D Account # 1114 9200/730 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	Fund 210 D Account # 1114 9200/730 9209/892 3715 3792 2210 No advance Fund 210 D
	-	Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	Account # 1114 9200/730 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	1114 9200/730 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	9200/730 9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	9200/730 9299/892 3715 3792 2210 No advance Fund 210 D
	-	Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	3715 3792 2210 No advance Fund 210 D
	-	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	3792 2210 No advance Fund 210 D
		Accrued Interest Payable (Sinking Fund Accruals) be bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	2210 No advance Fund 210 D
	-	e bond refunding for the 2024-25 fiscal year. Debt Service, SBE/COBI Bonds Description Cash	No advance Fund 210 D
	-	Debt Service, SBE/COBI Bonds Description Cash	Fund 210 D
	-	<u>Description</u> Cash	
	-	Cash	ACCOUNT #
	- -	¥	11XX
			2210
	D.1.11	interest for the 2024-25 fiscal year.	
	Debit	ntries:	Year-end e
	Debit		
		Capital Projects, CO&DS	
		<u>Description</u> Cash	Account # 11XX
	- 243,977.54	Casn Due from Other Agencies	11XX 1220
•	264.07	Dues and Fees (Administrative expense)	9200/730
		Interest	9200/710
-		Deferred Revenues - Unavailable	2632
235,560.78 8,680.83		CO&DS Distributed Interest on Undistributed CO&DS	3321 3325
0,000.00		CO&DS disbursements, investment earnings, treasury fees, and	
		venue for the 2024-25 fiscal year.	deferred rev
		CO&DS Distributed	3321
-	-	Due from Other Agencies	1220
ı	057.54	Deferred Deversor Heavellable Dries Vers	0000
_	057.51		
657.51		Interest on Undistributed CO&DS	
		2023-24 deferred revenue.	To reverse 2
		laterant and the distributed CORDS	2225
_	-		
_		Dues and Fees (Administrative expense)	
		Due to Other Agencies	2230
-	-	Interest on Undistributed CO&DS	
			0005
_	-		
		Seneral Fund	Fund 100 G
<u>!</u>	3,587.22	Professional and Technical Services	7200/310
3,587.22	3,587.22	CO&DS Withheld for Administration	3323
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	3323 To record ar
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	3323 To record ar provided in <i>I</i>
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	3323 To record ar provided in A Fund 210 D
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	3323 To record ar provided in A Fund 210 D Account #
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	3323 To record ar provided in A Fund 210 D Account # 9200/710
	3,587.22 - - -	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720
	3,587.22 - - - -	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730
	3,587.22 - - - - -	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3323 To record ar provided in <i>I</i> Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210
	3,587.22 - - - - -	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114
	3,587.22 - - - - -	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 92299/761 2210 1114 3322
	3,587.22 - - - - - -	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 92299/761 2210 1114 3322
	3,587.22 - - - - - -	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	3323 To record ar provided in / Fund 210 D 40200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refiagent.
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi agent. Reconciliat Beginning fu
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refiagent. Reconciliat Beginning fur Plus:
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi advance refi agent. Plus: CO&E
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR)	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi agent. Reconciliat Beginning fur Plus: CO&E Bond
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR) inded bond proceeds	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refi agent. Reconciliat Beginning fu Plus: CO&E Bond i Refun
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR)	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refi agent. Reconciliat Beginning fu Plus: CO&E Bond i Refun
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR) nded bond proceeds ium on refunded bonds pal payments	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi agent. Reconciliat Beginning fur Plus:
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR) inded bond proceeds ium on refunded bonds pal payments st expenditure	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refi agent. Reconciliat Beginning fu Plus: CO&E Bond i Refun Premi Less: Princip Interes
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR) inded bond proceeds ium on refunded bonds pal payments st expenditure and fees (fees on bond interest above)	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi agent. Reconciliat Beginning fu Plus: CO&E Bond i Refun Premi Less: Princie Interes Dues :
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR) inded bond proceeds ium on refunded bonds pal payments st expenditure and fees (fees on bond interest above) ients to refunded bonds escrow agent	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi agent. Reconciliat Beginning fur Plus: CO&E Bond in Refun Premi Less: Princip Interes Dues : Payme
	3,587.22	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow tion of activity in fund 210, Debt Service: und balance as provided in prior school year DS withheld interest (revenue on withheld MVLR) inded bond proceeds ium on refunded bonds pal payments st expenditure and fees (fees on bond interest above)	3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refiagent. Reconciliat Beginning fur Plus: CO&E Bond in Refun Premini Less: Princip Interes Dues s Paym Dues s
	657.51 - -	Deferred Revenues - Unavailable - Prior Year	2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G

Jefferson County School District

	Ilting from bond issuance and refunding:	Debit	Credit
E 240 C	· ·	Debit	Orean
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		-
	,		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end er	tuin a .	Dabit	Cuadit
		<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	75,345.46	
9200/730	Dues and Fees (Administrative expense)	81.55	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		2,680.82
To record Co	D&DS disbursements, investment earnings, treasury fees, and		,
deferred rev	enue for the 2024-25 fiscal year.		
3321	COLDS Distributed		
1220	CO&DS Distributed Due from Other Agencies	-	_
	Due item cuter rigeneses		
2632	Deferred Revenues - Unavailable - Prior Year	203.05	
3321	CO&DS Distributed		
	Interest on Undistributed CO&DS		203.05
	000 04 -1-f1		
	023-24 deferred revenue.		
To reverse 2		_	
To reverse 2	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
To reverse 2 3325 1220	Interest on Undistributed CO&DS	-	- -
To reverse 2 3325 1220	Interest on Undistributed CO&DS Due from Other Agencies		:
To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)		Ī
To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	:
To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	:
To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	:
To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	:
To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS	-	
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	- - -	
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	-	
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS	-	
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	- - - 1,107.81	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Interest on Undistributed CO&DS	- - - 1,107.81	- - - - 1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 72323 To record an	Interest on Undistributed CO&DS	- - - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 72323 To record an	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- - 1,107.81	- - - 1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 B Account # 9200/710 9200/720	Interest on Undistributed CO&DS	- - 1,107.81 - -	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 99200/720 9200/730	Interest on Undistributed CO&DS	- - 1,107.81 - -	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- - 1,107.81 - - -	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS	- - 1,107.81 - - - -	- - - 1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS	- - 1,107.81 - - - -	- - - 1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	- - 1,107.81 - - - -	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	- - 1,107.81 - - - -	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 92209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	- - 1,107.81 - - - -	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/740 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent.	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu adgent. Reconciliati	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Interest on Undistributed CO&DS	- - 1,107.81 - - - -	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliati Beginning fu	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G # 7200/310 3323 To record an provided in A # Fund 210 D # Account # 9200/710 9200/720 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu advance refu advance refu advance refu Beginning fu Plus: CO&D	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/740 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refune	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadrance refundrance refundrance refuadrance refundrance r	Interest on Undistributed CO&DS	- - - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G 4 7200/310 3323 To record an provided in A Fund 210 D 4 Account # 9200/710 9200/720 9200/730 9200/730 92101 1114 3322 3326 11XX To record de arnings, rel advance refu advance	Interest on Undistributed CO&DS	- - - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 92209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance r	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadrance refundrance r	Interest on Undistributed CO&DS	- - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	- - - 1,107.81	1,107.81
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	- - - 1,107.81	1,107.81

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Lafayette County School District

Entries resu	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ney bond issues for the 2024-25 fiscal year.		•
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable interest for the 2024-25 fiscal year.		-
	•	B	
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	- 44,272.37	
9200/730	Dues and Fees (Administrative expense)	47.92	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		42,745.06
3325	Interest on Undistributed CO&DS		1,575.23
	O&DS disbursements, investment earnings, treasury fees, and		
deterred revi	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	118.48	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		118.48
	2023-24 deferred revenue.		110.40
0005			
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	_	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies	_	-
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	650.94	050.01
3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		650.94
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730 9299/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326 11XX	SBA Sinking Fund Earnings Cash	-	-
	ebt service payments, MVLR withheld for debt service, investment		
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu agent.	unding cash with fiscal agent to payments of refunded bonds escrow		
agoni.			
Reconciliati	ion of activity in fund 210, Debt Service:		
Reginning fu	nd balance as provided in prior school year		-
	9S withheld		_
Plus:	interest (revenue on withheld MVLR)		-
Plus: CO&D	microsi (revenue en mameia mvz. i)		-
Plus: CO&D Bond i Refund	ded bond proceeds		-
Plus: CO&D Bond i Refund Premit			
Plus: CO&D Bond i Refund Premiu Less:	ded bond proceeds		-
Plus: CO&D Bond i Refund Premiu Less: Princip Interes	ded bond proceeds um on refunded bonds pal payments st expenditure		- -
Plus: CO&D Bond i Refund Premiu Less: Princip Interes Dues a	ded bond proceeds um on refunded bonds bal payments st expenditure and fees (fees on bond interest above)		- - -
Plus: CO&D Bond i Refund Premid Less: Princip Interes Dues a Payme	ded bond proceeds um on refunded bonds pal payments st expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent		- - - -
Plus: CO&D Bond i Refund Premiu Less: Princip Interes Dues a Payme Dues a	ded bond proceeds um on refunded bonds pal payments st expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) unt on refunded bonds	_	- - - - -

Entries resu	Lake County School District		
	llting from bond issuance and refunding:	<u>Debit</u>	Cred
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2024-25 fiscal year.		-
	•	B.1.2	
Year-end en		<u>Debit</u>	Cred
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	1,470,979.77	
9200/730	Dues and Fees (Administrative expense)	2,204.68	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		1,400,709.9
3325	Interest on Undistributed CO&DS		72,474.5
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
delelled leve	enue for the 2024-20 listal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
	Deferred Revenues - Unavailable - Prior Year	3,744.37	
		3,744.37	
3321	CO&DS Distributed	3,144.31	- 3 7// 3
3321 3325		3,744.37	- 3,744.3
3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	3,744.37	- 3,744.3
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	3,744.3
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	-	- 3,744.3 - -
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	3,744.3 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	- 3,744.3 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	3,744.3 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		3,744.3 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		3,744.3 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		3,744.3 - - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies		3,744.3 - - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Due from Other Agencies Due from Other Agencies	29,949.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	- 3,744.3 - - - 29,949.0
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS CO&DS Withheld for Administration Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Due for Other A	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 337 To record an provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 4220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Puer from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration From Section 9, Subsection (d) of the Florida Constitution. Entered Service, SBE/COBI Bonds Description Redemption of Principal Interest	- - 29,949.00 506,000.00 73,310.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration For Enterest Subsection (d) of the Florida Constitution. Enterest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 29,949.00	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,565,941.0
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,941.0 1,741.2
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,565,941.0
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 Count # 9200/710 9200/720 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, related and record de earnings and record de earni	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,941.0 1,741.2
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,941.0 1,741.2
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladed and refue agent.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,941.0 1,741.2
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,941.0 1,741.2
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/730 3023 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladivance refuadrunce refuadrunce refuadrunce funderent fund	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 - 565,941.0 1,741.2 11,752.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deearnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&D	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,949.0 - 565,941.0 1,741.2 11,752.7 39,666.1 565,941.0
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an approvided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuaderings, reladvance refuaderings. Reconciliati Beginning fur Plus: CO&D Bond ir	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 - 565,941.0 1,741.2 11,752.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunce Premiu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,949.0 - 565,941.0 1,741.2 11,752.7 39,666.1 565,941.0
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 - 565,941.0 1,741.2 11,752.7 39,666.1 565,941.0 1,741.2
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an approvided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refunce refusion lies refunce refunce refunce refunce refunce refunce refunce refusion lies refunce refunce refusion lies refunce refusion lies refunce refusion lies re	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 29,949.0 - 565,941.0 1,741.2 11,752.7 39,666.1 565,941.0
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 - 565,941.0 1,741.2 11,752.7 39,666.1 565,941.0 1,741.2
3321 3325 To reverse 2 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 - 565,941.0 1,741.2 11,752.7 39,666.1 565,941.0 1,741.2 - 506,000.0 73,310.0
3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 700/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 22910 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 29,949.00 506,000.00 73,310.00	29,949.0 - 565,941.0 1,741.2 11,752.7 39,666.1 565,941.0 1,741.2 - 506,000.0 73,310.0

Lee County 9	School District
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	Iting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Account #	ebt Service Current Bond Refunding		
9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	4,448,463.37	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	4,814.83	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,294,999.91
3325 To record CC	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, treasury fees, and		158,278.29
	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed		
1220	Due from Other Agencies	-	-
	•		
2632	Deferred Revenues - Unavailable - Prior Year	9.400.27	
3321	CO&DS Distributed	0,100.21	-
3325	Interest on Undistributed CO&DS		9,400.27
To reverse 20	023-24 deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	
3323	interest on originating coxps		-
3325 1220	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	65,406.09	
3323	CO&DS Withheld for Administration		65,406.09
	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
	Description		
Account #		_	
Account # 9200/710	Redemption of Principal	-	
9200/710 9200/720	Interest		
9200/710 9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	-	
9200/710 9200/720	Interest	-	
9200/710 9200/720 9200/730 9299/761 2210 1114	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - -	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - -	- - -
9200/710 9200/720 9200/730 9299/761 2210 1114	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	: : :	- - -
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	:	:
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	: :	:
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	: :	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	:	-
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	: :	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	: :	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year	; ;	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	; ;	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&Ds Bond in Refund	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	; ;	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond ir Refund Premiu	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)		-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliative Plus: CO&DS Bond ir Refund Premiu Less:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	; ;	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&Dis Bond in Refund Premiu Less: Principe Interest	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on control of the control	; ;	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, redadvance refu agent. Reconciliative Beginning fur Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds Int	; ;	- - - - - - - - - - -
9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Plus: CO&D: Bond ir Refund Premiu Less: Princip, Interesi Dues a Payme	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indi balance as provided in prior school year S withheld interest (revenue on withheld MVLR) led bond proceeds In on refunded bonds In payments It expenditure In fees (fees on bond interest above) Ints to refunded bonds escrow agent	: :	-
9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Interest (revenue on wit	- -	- - - - - - - - - - - - -

	Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025		
	Leon County School District		
Entries resu	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2024-25 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable interest for the 2024-25 fiscal year.		-
Year-end er	ntries:	Debit	Credit
Fund 360 C	apital Projects, CO&DS	· 	
Account #	Description		
11XX	Cash		
1220 9200/730	Due from Other Agencies	1,304,206.56	
	Dues and Fees (Administrative expense)	1 496 21	
9200/710	Dues and Fees (Administrative expense) Interest	1,496.21	
2632	Interest Deferred Revenues - Unavailable	1,496.21	-
2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	1,496.21	- 1,256,517.73 49,185,04
2632 3321 3325 To record Co	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and	1,496.21	- 1,256,517.73 49,185.04
2632 3321 3325 To record Co	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	1,496.21	
2632 3321 3325 To record Codeferred rev 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed	1,496.21 -	
2632 3321 3325 To record Codeferred rev 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.	1,496.21	
2632 3321 3325 To record Codeferred rev 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed	1,496.21	
2632 3321 3325 To record Cr deferred rev 3321 1220 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year	1,496.21 - 3,725.48	
2632 3321 3325 To record Codeferred rev 3321 1220 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	49,185.04
2632 3321 3325 To record Codeferred rev 3321 1220 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year	-	
2632 3321 3325 To record Cd deferred rev 3321 1220 2632 3321 3325 To reverse 2	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	49,185.04
2632 3321 3325 To record Ci deferred rev 3321 1220 2632 3321 3325 To reverse 2	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	49,185.04
2632 3321 3325 To record Ci deferred rev 3321 1220 2632 3321 3325 To reverse 2	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS DOWN OF THE PRIOR	-	49,185.04
2632 3321 3325 To record Ci deferred rev 3321 1220 2632 3321 3325 To reverse 2	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D=1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	49,185.04
2632 3321 3325 To record Ci deferred rev 3321 1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	49,185.04
2632 3321 3325 To record Ci deferred rev 3321 1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	49,185.04
2632 3321 3325 To record Ci deferred rev 3321 1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	49,185.04
2632 3321 3325 To record Cd deferred rev 3321 1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	49,185.04
2632 3321 3325 To record Ci deferred rev 3321 1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	49,185.04
2632 3321 3325 To record Ci deferred rev 3321 1220 2632 3321 3325 To reverse 2 3325 1220 7500/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	49,185.04
2632 3321 3325 To record Codeferred rev 3321 1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Due from Other Agencies	- 3,725.48 - -	49,185.04
deferred rev 3321 1220 2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	-	49,185.04

To record C	O&DS disbursements, investment earnings, treasury fees, and		49,165.04
deferred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		_
	Dao II o I		
2632	Deferred Revenues - Unavailable - Prior Year	3,725.48	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		3,725.48
To reverse 2	2023-24 deferred revenue.		·
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		_
7500/730	Dues and Fees (Administrative expense)		_
1000/100	Dues and 1 ces (Administrative expense)		
2230	Due to Other Agencies		
3325	Interest on Undistributed CO&DS	-	
3323	interest on originalizated CO&DS		-
2225	latera at an I la distribute d COSDO		
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	
IZZO	Bus its in Cultar Agentics		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.9
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	61,000.00	
9200/720	Interest	19,000.00	
9200/730	SBA Sinking Fund Administration Fees	8.69	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		78,155.3
3326	SBA Sinking Fund Earnings	-	240.4
11XX	Cash		1,612.9
	ebt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliat	ion of activity in fund 210, Debt Service:		
Reginning fu	and balance as provided in prior school year		9 908 39

9,908.39
8,155.30
240.46
-
-
31,000.00
9,000.00
8.69
-
-
-
8,295.46
_

Levy County School District Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Account # 11XX 9200/730 Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)
Discounts on Sale of Bonds
Sale of Bonds - SBE/COBI Bonds
Premium on Sale of Bonds 9200/730 9299/891 3791 No new money bond issues for the 2024-25 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # 9200/790 <u>Description</u>
Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)
Dues and Fees (Issuance costs - bond finance/admin charges)
Discounts on Refunding Bonds 9200/730 9200/730 9299/892 9299/992 Discouling Borids
3715 Sale of Refunding Bonds
3792 Premium on Sale of Refunding Bonds
2210 Accrued Interest Payable (Sinking Fund Accruals)
No current refunding for the 2024-25 fiscal year. Fund 210 Debt Service Advance Bond Refunding Account # Description

1114 Cash with Fiscal/Service Agents

9200/730 Dues and Fees (Issuance costs - underwriter's discount)

9200/730 Dues and Fees (Issuance costs - bond finance/admin charges)

9299/892 Discounts on Refunding Bonds

3715 Sale of Refunding Bonds

3792 Premium on Sale of Refunding Bonds

2210 Accrued Interest Payable (Sinking Fund Accruals)

No advance bond refunding for the 2024-25 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # 11XX 2210 Description Cash

2210 No accrued in	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX 1220 9200/730 9200/710 2632	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	220,627.32 238.80	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		213,016.10 7,850.02
To record CO	A&DS disbursements, investment earnings, treasury fees, and unue for the 2024-25 fiscal year.		7,000.02
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
2632 3321 3325 To reverse 20	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	520.58	- 520.58
3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	-
2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	-
Fund 100 Ge	eneral Fund		
	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,243.90	3,243.90
Fund 210 De	bt Service, SBE/COBI Bonds		
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	: : : :	- - -
11XX To record deli earnings, rela	Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	-

Beginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent
Dues and fees on refunded bonds (admin and underwriter fees)
Discount on refunded bonds Ending fund balance

Reconciliation of activity in fund 210, Debt Service:

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Liberty County School District

Entries resu	term for the state of the state of the form the state of	5.17	0
	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2024-25 fiscal year.		-
	,		
Funa 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end er	ntrios:	Debit	Credit
		Depit	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	43,070.58	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	46.62	
2632	Deferred Revenues - Unavailable		
3321	CO&DS Distributed		41,584.73
3325	Interest on Undistributed CO&DS		1,532.47
	D&DS disbursements, investment earnings, treasury fees, and		
deferred rev	enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	
2632	Deferred Revenues - Unavailable - Prior Year	103.62	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS 023-24 deferred revenue.		103.62
TO TO VOISO 2	020-24 deletted feveride.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies	-	-
		-	:
1220	Due from Other Agencies	-	-
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)		-
1220 7500/730	Due from Other Agencies		-
1220 7500/730 2230	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	-
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	1
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account #	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	-	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	633.27	
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal	633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal	633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	633.27	- - 633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	633.27	- 633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refit	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adgent. Reconciliati	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning tu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Const	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	- - - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refune	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premit Less:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Individual Service on withheld MVLR) Service on withheld merest (revenue on withheld MVLR) Reded bond proceeds Interest (revenue on withheld MVLR) Reded bond proceeds Interest (revenue on withheld MVLR)	633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu a	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated bond proceeds Indic	- - - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9209/761 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicated bond proceeds Indicated the service on withheld MVLR) Indicated bond proceeds Indicated the service of the service	- - - 633.27	633.27
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in African Province Interess Dues a Provincian Provin	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVL	633.27	633.27
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de arnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld anterest (revenue on withheld MVLR) ded bond proceeds am on refunded bonds all payments the expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent	- 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/740 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR	- - 633.27	633.27
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 400/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premit Less: Princip Interes Dues a Payme Dues a	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash with Fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indiance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on refunded bonds (admin and underwriter fees) Into on refunded bonds Interest (revenue on refunded bonds (admin and underwriter fees) Into on refunded bonds	633.27	633.27

Madison County School District

	ılting from bond issuance and refunding:	Debit	Credit
Fullu a in t	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No ourrent re	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		-
	,		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
INO ACCIUED I	nterest for the 2024-25 fiscal year.		
Year-end er	itries:	Debit	Credit
Fund 360 C	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	107,842.75	
9200/730	Dues and Fees (Administrative expense)	116.72	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		104,122.38
3325	Interest on Undistributed CO&DS		3,837.09
	D&DS disbursements, investment earnings, treasury fees, and		
aeterrea revi	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies	-	_
1220			
1220			
	Deferred Revenues - Unavailable - Prior Year	290.65	
2632 3321	CO&DS Distributed	290.65	-
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	290.65	- 290.65
2632 3321 3325	CO&DS Distributed	290.65	- 290.65
2632 3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	290.65	- 290.65
2632 3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	290.65	- 290.65
2632 3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	290.65	- 290.65 - -
2632 3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	290.65	- 290.65 - -
2632 3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	290.65	- 290.65 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	290.65 - -	- 290.65 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	290.65 - -	- 290.65 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	290.65 - -	- 290.65 - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	290.65 - -	290.65 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	290.65 - -	290.65 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	290.65 - - -	- 290.65 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	290.65 - -	- 290.65 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	290.65 - -	- 290.65 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		- 290.65 - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	290.65 - - - 1,585.62	
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		290.65 - - - - -
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as varicle XII, Section 9, Subsection (d) of the Florida Constitution.		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Due from Other Agencies Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration Description Administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Incompany withheld from MVLR for actual administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To reverse 2 Account # 9200/710 9200/720 9200/720 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9209/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance ref	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refugerent.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus: CO&D Bond i	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadrance refuadrance refuadrance. Reconciliati Beginning fur Plus: CO&D Bond i Refund	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadva	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refueration provided in A Reconciliati Beginning Less: CO&D Bond i Refund Plus: CO&D Bond i Refund Premit Less:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 PCOSTO SECOND	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in Africa for the search of th	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 PCOSTO SECOND	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		
2632 3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 PCOSTO SECOND	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		

	Manatee County School District		
	ing from bond issuance and refunding:	Debit	Cred
	ital Projects, COBI Bonds		
	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
•	bond issues for the 2024-25 fiscal year.		
Fund 210 Deb	t Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) unding for the 2024-25 fiscal year.		-
	at Service Advance Bond Refunding		
	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	accrued interest Payable (Sinking Fund Accruais) and refunding for the 2024-25 fiscal year.		-
	at Service, SBE/COBI Bonds		
	-		
Account # 11XX	Description Cash		
2210	Accrued Interest Payable	-	-
	erest for the 2024-25 fiscal year.		
Year-end entr	•	Datit	O 1
		<u>Debit</u>	Cred
	ital Projects, CO&DS		
Account #	Description		
11XX	Cash Due from Other Agencies	1 040 651 51	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	1,942,651.51 2,460.57	
	Interest	2,400.07	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,864,225.6
3325	Interest on Undistributed CO&DS ADS disbursements, investment earnings, treasury fees, and		80,886.4
	ue for the 2024-25 fiscal year.		
	,		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	4,888.45	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		4,888.4
To reverse 202	23-24 deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	_	
3325	5		
	Interest on Undistributed CO&DS		-
	Interest on Undistributed CO&DS		-
			-
3325 1220	Interest on Undistributed CO&DS	-	-
3325		-	-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 1220 Fund 100 Gen	Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 1220 Fund 100 Gen Account #	Interest on Undistributed CO&DS Due from Other Agencies eral Fund Description	- 33.425.10	-
3325 1220 Fund 100 Gen Account #	Interest on Undistributed CO&DS Due from Other Agencies	33,425.10	33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo	Interest on Undistributed CO&DS	33,425.10	33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo	Interest on Undistributed CO&DS Due from Other Agencies Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration	33,425.10	- - 33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti	Interest on Undistributed CO&DS	33,425.10	- - 33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti Fund 210 Deb Account #	Interest on Undistributed CO&DS	33,425.10	- - 33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 70 record amo provided in Art Fund 210 Deb Account # 9200/710	Interest on Undistributed CO&DS	275,000.00	- - 33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Artt Fund 210 Deb Account # 9200/710 9200/720	Interest on Undistributed CO&DS	275,000.00 63,950.00	- 33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS	275,000.00	- 33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti Fund 210 Deb Account # 9200/720 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	275,000.00 63,950.00	- 33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti Fund 210 Deb Account # 9200/720 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	275,000.00 63,950.00	- 33,425.1
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti Fund 210 Deb Account # 9200/720 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	275,000.00 63,950.00	33,425.1 330,689.2 1,017.4 7,296.7
3325 1220 Fund 100 Gen Account # 7200/310 3323 70 record amo provided in Art Fund 210 Deb Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record debt	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4
3325 1220 Fund 100 Gen Account # 7200/310 3323 70 record amo provided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3322 311XX To record debt earnings, relate	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4
3325 1220 Fund 100 Gen Account # 7200/310 3323 70 record amo provided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3322 311XX To record debt earnings, relate	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4
3325 1220 Fund 100 Gen Account # 7200/310 3323 70 record amo provided in Art Fund 210 Deb Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refund agent.	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4
3325 1220 Fund 100 Gen Account # 7200/310 3323 70 record amo provided in Art Fund 210 Deb Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refund agent. Reconciliation	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record debt earnings, relate advance refund agent. Reconciliation Beginning fund	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti Fund 210 Deb Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Beginning funda Plus:	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refund advence refund agent. Reconciliation Plus: CO&DS	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9 330,689.2
3325 1220 Fund 100 Gen Account # 7200/310 3323 3323 To record amo provided in Art Fund 210 Deb Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33326 111XX To record debt earnings, relate advance refund agent. Reconciliation Beginning fund Plus: CO&DS Bond inte	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9 330,689.2
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refund agent. Reconciliation Beginning fund Plus: CO&DS Bond inte	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refund agent. Reconciliation Plus: CO&DS Bond inte Refunde Premium Less:	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9 330,689.2 1,017.4
3325 1220 Fund 100 Gen Account # 7200/310 3323 750 record amo provided in Art Fund 210 Deb Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Beginning fund Plus: CO&DS Bond inte Refunde Premium Less: Principal	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9 330,689.2 1,017.4
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Beginning fund Plus: CO&DS Bond interest earnings.	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9 330,689.2 1,017.4 - - 275,000.0 63,950.0
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9 330,689.2 1,017.4 - - 275,000.0 63,950.0
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest & Dues and Payment	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9 330,689.2 1,017.4 - - 275,000.0 63,950.0
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Beginning fund Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest e Dues and Payment Dues and Payment Dues and Dues and Dues and Discount	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 330,689.2 1,017.4 - - 275,000.0 63,950.0 53.5
3325 1220 Fund 100 Gen Account # 7200/310 3323 To record amo provided in Art Fund 210 Deb Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record debt earnings, relate advance refund agent. Reconciliation Beginning fund Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest e Dues and Payment Dues and	Interest on Undistributed CO&DS	275,000.00 63,950.00	330,689.2 1,017.4 7,296.7 33,735.9 330,689.2 1,017.4 - - 275,000.0 63,950.0

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Marion County School District

	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable interest for the 2024-25 fiscal year.		-
Year-end er		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	1,955,300.04	
9200/730	Dues and Fees (Administrative expense)	2,236.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		- 4 004 040 54
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,884,010.51 73,526.20
	D&DS disbursements, investment earnings, treasury fees, and		70,020.20
deferred rev	enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
	Deferred Revenues - Unavailable - Prior Year	3,793.21	
3321	CO&DS Distributed	3,793.21	- 2 702 21
3321 3325		3,793.21	- 3,793.21
3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	3,793.21	- 3,793.21
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	3,793.21	- 3,793.21
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	3,793.21	3,793.21 - -
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	3,793.21	3,793.21 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	3,793.21	3,793.21 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	3,793.21	3,793.21 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	3,793.21	3,793.21 - - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	3,793.21	3,793.21 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	3,793.21 - -	3,793.21 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	3,793.21	3,793.21
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	3,793.21	3,793.21
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	-	3,793.21
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	3,793.21	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- 30,383.58	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 4 7200/310 3323 To record an provided in A Fund 210 DFund 210 D	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/710 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Fund 210 D 9200/720 9200/730 9209/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 2023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 311,177.91 342.06
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 3111,177.91 342.06
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - 30,383.58 110,000.00 3,300.00 468.23	3,793.21 - - - 30,383.58 30,383.58
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladdyance refu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 311,177.91 342.06
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an aprovided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 311,177.91 342.06
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 30,383.58 111,177.91 342.06 2,248.26
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent. Reconciliati Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 30,383.58 111,177.91 342.06 2,248.26
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 30,383.58 111,177.91 342.06 2,248.26 111,177.91
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus: CO&D Bond i	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 30,383.58 111,177.91 342.06 2,248.26
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance re	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 30,383.58 111,177.91 342.06 2,248.26 111,177.91
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvanc	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds	- - 30,383.58 110,000.00 3,300.00 468.23	2,248.26 111,177.91 342.06 2,248.26 111,177.91 342.06
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 30,383.58 111,177.91 342.06 2,248.26 111,177.91
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	CO&DS Distributed Interest on Undistributed CO&DS 1023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 30,383.58 111,177.91 342.06 2,248.26 111,177.91 342.06
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance refundvanc	CO&DS Distributed Interest on Undistributed CO&DS (2023-24 deferred revenue.) Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services	- - 30,383.58 110,000.00 3,300.00 468.23	30,383.58 30,383.58 111,177.91 342.06 2,248.26 111,177.91 342.06

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Martin County School District

	ulting from bond issuance and refunding:		
		<u>Debit</u>	Credi
Account #	apital Projects, COBI Bonds		
	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	_	_
3791	Premium on Sale of Bonds		-
No new mor	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No current re	Accrued Interest Payable (Sinking Fund Accruals) efunding for the 2024-25 fiscal year.		-
	·		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	Debit	Credi
		Debit	Oleui
	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	1,327,628.20	
9200/730	Dues and Fees (Administrative expense)	1,798.37	
9200/730	Interest	1,730.37	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,270,308.60
3325	Interest on Undistributed CO&DS		59,117.97
	O&DS disbursements, investment earnings, treasury fees, and		
dererred rev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	4,477.83	
2032 3321	CO&DS Distributed	+,411.03	_
3325	Interest on Undistributed CO&DS		4,477.83
	023-24 deferred revenue.		.,
3325	Interest on Undistributed CO&DS	-	
3325 1220	Due from Other Agencies	-	-
3325 1220		-	-
3325 1220	Due from Other Agencies	-	-
3325 1220 7500/730	Due from Other Agencies	-	:
3325 1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	-	
3325 1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	1
3325 1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
3325 1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
3325 1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	-
3325 1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
3325 1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	-
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	24,429 60	-
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	24,429.60	24,429.6
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 24,429.60	24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	24,429.60	- - - 24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 24,429.60	- - - 24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 700/310 3323 To record ar provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- - 24,429.60	24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- - 24,429.60 306,000.00	24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	306,000.00	24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	306,000.00 38,320.00	- - - 24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	306,000.00 38,320.00	- - 24,429.60
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	306,000.00 38,320.00	_
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	306,000.00 38,320.00	333,901.80
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	306,000.00 38,320.00	_
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	306,000.00 38,320.00	333,901.86 1,027.3
3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	306,000.00 38,320.00	333,901.86 1,027.3
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	306,000.00 38,320.00	333,901.86 1,027.3
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refi	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	306,000.00 38,320.00	333,901.86 1,027.3
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	306,000.00 38,320.00	333,901.86 1,027.3
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadents.	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	306,000.00 38,320.00	333,901.80 1,027.3° 9,471.68
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadents.	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	306,000.00 38,320.00	333,901.86 1,027.3
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refi	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	306,000.00 38,320.00	333,901.80 1,027.3° 9,471.68
3325 1220 7500/730 2230 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record ar provided in / Fund 210 D Account # 99200/730 99200/730 99209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance refu advance refu adent. Reconciliat Beginning fu Plus: CO&D Bond i	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow soon of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	306,000.00 38,320.00	333,901.8(1,027.3' 9,471.6(22,307.12
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refi	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ded bond proceeds	306,000.00 38,320.00	333,901.86 1,027.3 9,471.66 22,307.12 333,901.80
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refragent. Reconciliat Beginning fur Plus: CO&D Bond i Refun Premi	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow soon of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	306,000.00 38,320.00	333,901.86 1,027.3 9,471.66 22,307.12 333,901.80
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel earnings, rel earnings, rel earnings, rel Beginning fu Plus: CO&D Bond i Refun Premii Less:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld bonds in or refunded bonds in or refunded bonds in or refunded bonds	306,000.00 38,320.00	22,307.12 333,901.86 1,027.3 9,471.66 22,307.12 333,901.80 1,027.3
3325 1220 7500/730 2230 3325 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record ar provided in / Fund 210 D Account # 99200/730 99200/730 99200/730 922910 1114 3322 3326 111XX To record de earnings, rel advance refued adv	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow soon of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Indeed bond proceeds Indeed payments Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR	306,000.00 38,320.00	22,307.12 333,901.86 1,027.3° 9,471.68 22,307.12 333,901.86 1,027.3°
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refi agent. Reconciliat Beginning fu Plus: CO&D Bond i Refun Premii Less: Princig Interes	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Indeed bond proceeds Interest (revenue on withheld MVLR) Interest (rev	306,000.00 38,320.00	22,307.12 333,901.80 1,027.3' 9,471.68 22,307.12 333,901.80 1,027.3'
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refragent. Reconciliat Beginning fu Plus: CO&D Bond i Refun Premir Less: Princig Interes Dues a	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld M	306,000.00 38,320.00	22,307.12 333,901.80 1,027.3' 9,471.68 22,307.12 333,901.80 1,027.3'
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi advance refi advance refi agent. Reconciliat Beginning fu Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Indeed bond proceeds Interest (revenue on withheld MVLR) Interest (rev	306,000.00 38,320.00	22,307.12 333,901.86 1,027.3 9,471.66 22,307.12 333,901.80 1,027.3
3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refiagent. Reconciliat Beginning fu Plus: CO&D Bond i Refun Premi Less: Princig Interes Dues a Payme Dues a Pisco	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Indeed bond proceeds Indeed bond pr	306,000.00 38,320.00	333,901.86 1,027.3 9,471.68 22,307.12 333,901.86 1,027.3 - - 306,000.00 38,320.00 80.76
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi agent. Reconciliat Beginning fu Plus: CO&D Bond i Refun Premii Less: Princip Interes Dues a Payme	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Indeed bond proceeds Indeed bond pr	306,000.00 38,320.00	22,307.12 333,901.80 1,027.3' 9,471.68 22,307.12 333,901.80 1,027.3'

Monroe County School District

	Monroe County School District		
Entries resu	ılting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	Description Missellaneous Principal/Interest Current Defunding		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	·		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	Debit	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	310,337.12	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	335.90	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		299,631.0
3325	Interest on Undistributed CO&DS		11,041.9
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	622.16	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		622.1
	023-24 deferred revenue.		022
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	_
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	_	
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS		
3325 1220	Due from Other Agencies	-	-
	ů .		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	4,562.91	
3323 To record on	CO&DS Withheld for Administration		4,562.9
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	_	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents	-	-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326 11XX	SBA Sinking Fund Earnings Cash	-	-
11//	Casn bbt service payments, MVLR withheld for debt service, investment	-	-
To ropord do	ated fees, reversal of accrued interest, and transfer of prior year		
earnings, rela advance refu	unding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rela	unding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rela advance refu agent.			
earnings, rela advance refu agent. Reconciliati	unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Individual to the properties of the properti		-
earnings, reladvance refu advance refu agent. Reconciliati Beginning fu Plus:	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year		-
earnings, reladvance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld		-
earnings, reladvance refu agent. Reconciliati Beginning fur Plus: CO&D Bond i	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)		- - -
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld		- - - -
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premiu	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest on refunded bonds		-
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premit Less: Princip	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds Interest on the service of		-
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premiu Less: Princip Interes	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest on refunded bonds Interest payments Interest expenditure		-
earnings, reladvance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premid Less: Princip Interess Dues a	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds Interest on the service of		
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premic Less: Princip Interes Dues a Payme Dues a	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Ium on refunded bonds Ival payments It expenditure Indicate (fees on bond interest above) Interest to refunded bonds escrow agent Indicate (fees on refunded bonds (admin and underwriter fees)		
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premic Less: Princip Interes Dues a Payme Dues a	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest on refunded bonds Interest above) Interest es on bond interest above) Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds		-

Nassau County School District

	Nassau County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		_
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	·		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	506,041.09	
9200/730	Dues and Fees (Administrative expense)	547.72	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		488,583.64
3325	Interest on Undistributed CO&DS		18,005.17
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
	·		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	981.62	_
3325	Interest on Undistributed CO&DS		981.62
To reverse 2	023-24 deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	-
Fund 100 G	nnaral Fund		
Fund 100 G			
Account # 7200/310	<u>Description</u> Professional and Technical Services	7,440.36	
3323	CO&DS Withheld for Administration		7,440.36
To record an	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in 4	,		
•	· ·		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Fund 210 De Account #	· ·	-	
Fund 210 Do Account # 9200/710 9200/720	abt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- -	
Fund 210 Do Account # 9200/710 9200/720 9200/730	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- - -	
Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - -	
Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	:	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	: : : :	- - -
Fund 210 De Account # 9200/710	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	: : : :	- - - -
Fund 210 Dd Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	:	:
Fund 210 Dd Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	:	-
Fund 210 Dd Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	: : : :	:
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	: : : :	:
Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	: : : :	:
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	:	:
Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D Bond ii	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	: : : :	
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuadvance refuad	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	: : : :	-
Fund 210 Dt Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance ref	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld hterest (revenue on withheld MVLR) led bond proceeds Im on refunded bonds	-	-
Fund 210 Dt Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus:	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	: : : :	-
Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuadvance refuadration function func	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds Interest of the payments of the pay	-	
Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuadvance refuadvance refuadvance refue Plus: CO&D Bond in Refund Premit Less: Princip Interess Dues a Payme	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld atterest (revenue on withheld MVLR) led bond proceeds an on refunded bonds al payments t expenditure und fees (fees on bond interest above) ants to refunded bonds escrow agent	- - - - -	-
Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&D Bond in Refund Premiu. Less: Princip Interes Dues a Payme Dues a	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds Interest of the payments of the pay	- - - - -	-

Okaloosa County School District

	ılting from bond issuance and refunding:	Debit	Cred
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds		
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Account#	ebt Service Current Bond Refunding		
9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds		
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end er	ntries:	Debit	Cred
	apital Projects, CO&DS		2.00
Account#	Description		
11XX	Cash	-	
1220	Due from Other Agencies	1,126,477.00	
9200/730	Dues and Fees (Administrative expense)	1,310.32	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,084,712.9
3325	Interest on Undistributed CO&DS		43,074.3
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
acionica iov	ondo for the 2024 20 hood your.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	4,280.57	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		4,280.5
	023-24 deferred revenue.		4,200.0
	Interest on Undistributed CO&DS		
3325		-	
1220	Due from Other Agencies Dues and Fees (Administrative expense)	-	-
3325 1220 7500/730	Due from Other Agencies	-	-
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)		-
1220 7500/730 2230	Due from Other Agencies	-	
1220 7500/730 2230	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	-
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	:
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	
1220 7500/730 2230 3325 3325 1220 Fund 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	-	
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- - 17,799.81	
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 17,799.81	17,799.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 700/310 3323 To record an	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- - 17,799.81	17,799.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- - 17,799.81	- - - 17,799.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in <i>F</i> Fund 210 D	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- - 17,799.81	- - - 17,799.8
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal	71,000.00	- - 17,799.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	71,000.00 15,270.00	- - - 17,799.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in <i>F</i> Fund 210 D Account # 9200/720 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	71,000.00	- - 17,799.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	71,000.00 15,270.00	17,799.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9200/730 9200/730 9210 9210	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	71,000.00 15,270.00	17,799.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	71,000.00 15,270.00	- 84,141.2
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	71,000.00 15,270.00	84,141.2 258.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7700/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	71,000.00 15,270.00	- 84,141.2
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 111XX	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	71,000.00 15,270.00	84,141.2 258.8
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	71,000.00 15,270.00	84,141.2 258.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and and and and and and and and and an	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	71,000.00 15,270.00	84,141.2 258.8
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladuance refuagent.	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	71,000.00 15,270.00	84,141.2 258.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	71,000.00 15,270.00	84,141.2 258.8 1,884.5
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	71,000.00 15,270.00	84,141.2 258.8 1,884.5
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 33326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadvance refuagent. Plus: CO&D	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Entre Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Lon of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld	71,000.00 15,270.00	84,141.2 258.8 1,884.5 8,084.2 84,141.2
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond i	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	71,000.00 15,270.00	84,141.2 258.8 1,884.5 8,084.2 84,141.2
1220 7500/730 2230 3325 3325 1220 Fund 100 G 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladed and an earnings, reladed and an earnings related an earnings related an earnings related and an earnings related an earnings related and an earnings related an earnings	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual cash of the payments of refunded bonds escrow Swithheld Interest (revenue on withheld MVLR)	71,000.00 15,270.00	84,141.2 258.8 1,884.5
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 33326 11XX To record de earnings, reliadvance refuadvance refua	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Entre Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Let service payments of refunded bonds escrow Let service agent to payments of refunded bonds escrow Let service payments on with fiscal agent to payments of refunded bonds escrow Let service to payments on the payments of refunded bonds escrow Let service payments on withheld myles Let service payments on withheld myles Let service payments on refunded bonds escrow Let service payments on withheld myles Let service payments on refunded bonds escrow	71,000.00 15,270.00	84,141.2 258.8 1,884.5 8,084.2 84,141.2 258.8
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/720 9200/730 92	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds and payments	71,000.00 15,270.00	84,141.2 258.8 1,884.5 8,084.2 84,141.2 258.8 -
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9200/730 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuaçent. Reconciliati Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Entre Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Let service payments of refunded bonds escrow Let service agent to payments of refunded bonds escrow Let service payments on with fiscal agent to payments of refunded bonds escrow Let service to payments on the payments of refunded bonds escrow Let service payments on withheld myles Let service payments on withheld myles Let service payments on refunded bonds escrow Let service payments on withheld myles Let service payments on refunded bonds escrow	71,000.00 15,270.00	84,141.2 258.8 1,884.5 8,084.2 84,141.2
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 33326 111XX To record de earnings, reladvance refued and vance refued and vance refued and vance refued and vance refued earnings. Reconciliati Beginning fur Plus: CO&D Bond i Refund Premit Less: Princip Interess Princip Interess Princip Interess Princip Interess Princip Interess Payme	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Entrest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entrest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ited bond proceeds Interest (revenue on withheld MVLR) Ited bond proceeds Interest (fees on bond interest above)	71,000.00 15,270.00	84,141.2 258.8 1,884.5 8,084.2 84,141.2 258.8 - - 71,000.0 15,270.0
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 P 9200/73	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld enterest (revenue on withheld MVLR) ded bond proceeds and payments at expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	71,000.00 15,270.00	84,141.2 258.8 1,884.5 8,084.2 84,141.2 258.8 - - 71,000.0 15,270.0 14.6
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 P 9200/73	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Indeed bond proceeds Interest (revenue on bond interest above) Interest (rese on bond interest above) Interest on refunded bonds escrow agent Interest on refunded bonds escrow agent Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds	71,000.00 15,270.00	84,141.2 258.8 1,884.5 8,084.2 84,141.2 258.8 - - 71,000.0 15,270.0 14.6

Okeechobee County School District

	Ilting from bond issuance and refunding:	Debit	Credit
	· ·		
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credit
		<u> </u>	<u> </u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Casn Due from Other Agencies	243,077.72	
9200/730	Dues and Fees (Administrative expense)	263.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		234,692.01
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		8,648.81
	enue for the 2024-25 fiscal year.		
40.0	5.140 101 4.10 202 1 20 110041 your.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	529.89	
3321	CO&DS Distributed	020.00	-
3325	Interest on Undistributed CO&DS		529.89
To reverse 2	023-24 deferred revenue.		
2225	l-44		
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies	-	-
1220		-	
1220 7500/730	Due from Other Agencies		Ī
1220 7500/730 2230	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	-
1220 7500/730 2230	Due from Other Agencies Dues and Fees (Administrative expense)	-	-
1220 7500/730 2230	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	-
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	:
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	-
3325 1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	
1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	
1220 7500/730 2230 3325 3325 1220 Fund 100 Go	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	- - 3,573.99	
1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 3,573.99	- - - 3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Indication on the control of	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 3,573.99	- - - 3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Indication on the control of	- - 3,573.99	- - - 3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Poscription Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as avticle XII, Section 9, Subsection (d) of the Florida Constitution. Pest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- - 3,573.99 - - -	- - - 3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - 3,573.99 - - - -	- - - 3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/720 9209/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - 3,573.99	- - - 3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - 3,573.99 - - - - -	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Posscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record de	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Profunce Withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related to the second december of t	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Profunce Withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services To&DS Withheld for Administration Professional and Technical Services To&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Pund 210 Dr 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fund	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services To&DS Withheld for Administration Professional and Technical Services To&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuadvance refuadvance rule Plus: CO&D	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pabt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indi balance as provided in prior school year	- - 3,573.99	3,573.99 - - - - - - - -
1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refund	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payment of the paym	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuadvance	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuad	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Entire Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld M	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadrent. Reconciliati Beginning fur Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided payments	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refuadent. Reconciliati Beginning fun Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Patternice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service of the ser	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refundvance refundvance refuadvance refuadvance refuadvance refuadvance refuadvance refundvance ref	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuedral advance refuedral advance refuedral function for the remit Less: Princip Interess Princip In	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Patternice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service of the ser	- - 3,573.99	3,573.99
1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Pund 210 Dr 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Posticie XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on refunded bonds (admin and underwriter fees) Into on refunded bonds Interest (revenue on refunded bonds (admin and underwriter fees) Into on refunded bonds	- - 3,573.99	3,573.99

Orange County School District

Fund 310 Ca	ting from bond issuance and refunding:	Debit	Credit
		Denit	
Account #	pital Projects, COBI Bonds		
Account #			
11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
No current ref	funding for the 2024-25 fiscal year.		
	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2024-25 fiscal year.		
	bt Service, SBE/COBI Bonds		
	-		
Account #	<u>Description</u> Cash		
11XX 2210	V	-	
	Accrued Interest Payable Interest for the 2024-25 fiscal year.		-
. 10 acciueu II	MOTOST FOI WID EDET ED HOUR YOUR.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	0.050.006.70	
1220	Due from Other Agencies	9,052,826.78	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	9,798.40	
2632	Deferred Revenues - Unavailable		
3321	CO&DS Distributed		8,740,521.61
3325	Interest on Undistributed CO&DS		322,103.57
	&DS disbursements, investment earnings, treasury fees, and		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
deferred reve	nue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	19,644.32	
3321	CO&DS Distributed	.0,011.02	-
			19,644.32
3325	Interest on Undistributed CO&DS		
	Interest on Undistributed CO&DS 123-24 deferred revenue.		19,044.32
			19,044.32
To reverse 20			19,044.32
To reverse 20 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	19,044.32
To reverse 20 3325 1220	123-24 deferred revenue. Interest on Undistributed CO&DS	-	19,044.32
To reverse 20 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	
To reverse 20 3325 1220 7500/730	123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	
To reverse 20 3325 1220 7500/730	Due to Other Agencies	-	13,044.32
To reverse 20 3325 1220 7500/730	123-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	19,044.32
To reverse 20 3325 1220 7500/730	Due to Other Agencies	-	13,044.32
To reverse 20 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	19,044.32
To reverse 20 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	19,044.32
To reverse 20 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	19,044.32
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	-	19,044.32
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	-	19,044.32
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	Interest on Undistributed CO&DS		19,044.32
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 73232 To record am	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 73232 To record am	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai	Interest on Undistributed CO&DS	- - 133,104.39	133,104.39
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3325 To record am provided in Al Fund 210 De Account #	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS	- 133,104.39	-
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record del	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refui	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refui	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS	- - 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/730 9299/761 22910 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fund	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliatic Beginning fun Plus:	Interest on Undistributed CO&DS	- - 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refur advance refur advance refur advance feur advance feur advance feur advance refur advance feur advan	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/700 9200/700 9200/700 9200/700 9200/70	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/730 9200/730 9299/761 2211 4 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/710 3233 To record am provided in At Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiun	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiur Less:	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3328 11XX To record det earnings, rela advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiun Less: Principa	Interest on Undistributed CO&DS	- - 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	Interest on Undistributed CO&DS	- - 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De Account # 9200/730 9299/761 2210 11114 13322 3326 11XX To record det earnings, rela advance refuragent. Reconciliatic Beginning fun Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Interest on Undistributed CO&DS	133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus:	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymere Dues a	Interest on Undistributed CO&DS	- 133,104.39	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiun Less: Principa Interest Dues a Paymere Dues a	Interest on Undistributed CO&DS	- 133,104.39	-

Osceola County School District

	ulting from bond issuance and refunding:	Dabit	Credit
Fund 310 C	ining from bond issuance and retunding.	<u>Debit</u>	Orean
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable interest for the 2024-25 fiscal year.		-
	,		
Year-end er	ntries:	Debit	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	3,097,116.18	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	3,638.98	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,981,130.71
3325 To record C(Interest on Undistributed CO&DS		119,624.45
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
	•		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	7,550.67	
3321	CO&DS Distributed		-
	I-tt I Idi-t-ibtd CO 8 DC		7 550 67
3325	Interest on Undistributed CO&DS		7,550.67
3325	Interest on Undistributed CO&DS 023-24 deferred revenue.		7,550.67
3325 To reverse 2 3325	2023-24 deferred revenue. Interest on Undistributed CO&DS	-	7,550.67
3325 To reverse 2 3325 1220	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies		7,550.67
3325	2023-24 deferred revenue. Interest on Undistributed CO&DS	-	7,550.67 - -
3325 To reverse 2 3325 1220	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	7,550.67 - -
3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	7,550.67 - -
3325 To reverse 2 3325 1220 7500/730	2023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	7,550.67 - - -
3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	7,550.67 - - -
3325 To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	7,550.67 - - -
3325 To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	7,550.67 - - -
3325 To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS	-	7,550.67 - - -
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	-	7,550.67 - - -
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS	-	7,550.67 - - -
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 4326 1220 Fund 100 G Account # 7200/310	Interest on Undistributed CO&DS	- - - 49,432.98	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Interest on Undistributed CO&DS	- - 49,432.98	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS	- - 49,432.98	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- - 49,432.98	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Interest on Undistributed CO&DS	- - 49,432.98	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Interest on Undistributed CO&DS		-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS	- - 49,432.98 254,000.00 17,950.00	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730	Interest on Undistributed CO&DS	254,000.00	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7700/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	254,000.00 17,950.00	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/720 9299/761 2210	Interest on Undistributed CO&DS	254,000.00 17,950.00	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7700/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 92299/761 2210 11114	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	254,000.00 17,950.00	7,550.67 49,432.98 49,432.98 815.22 6,240.92
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D 9200/740 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D 9200/740 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS	254,000.00 17,950.00	- 49,432.98 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Interest on Undistributed CO&DS	254,000.00 17,950.00	- 49,432.98 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92 11,057.38 264,968.31
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu adgent. Reconciliati Beginning fu Plus: CO&D Bond i	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Fund 1010 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refund	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92 11,057.38 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu experience to Co&D Bond i Refume Less:	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92 11,057.38 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advan	Interest on Undistributed CO&DS	254,000.00 17,950.00	11,057.38 264,968.31 815.22 6,240.92
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92 11,057.38 264,968.31 815.22 -
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel earnings	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92 11,057.38 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu a	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92 11,057.38 264,968.31 815.22
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu a	Interest on Undistributed CO&DS	254,000.00 17,950.00	49,432.98 49,432.98 264,968.31 815.22 6,240.92 11,057.38 264,968.31 815.22

Palm Beach County School District

Fund 310 Ca	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Casn Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year. Bebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
Year-end en	•	B-111	
		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	-	
1220	Due from Other Agencies	7,935,748.00	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	9,191.66	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		7,642,781.36
3325 To record C0	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		302,158.30
	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies	_	-
2632	Deferred Revenues - Unavailable - Prior Year	18,822.95	
3321	CO&DS Distributed	.,.	-
3325	Interest on Undistributed CO&DS		18,822.95
	Interest on Undistributed CO&DS 023-24 deferred revenue.		18,822.95
To reverse 2 3325	023-24 deferred revenue. Interest on Undistributed CO&DS	-	18,822.95
To reverse 2 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	18,822.95 - -
To reverse 2 3325	023-24 deferred revenue. Interest on Undistributed CO&DS		18,822.95 - -
To reverse 2 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)		18,822.95 - -
To reverse 2 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	18,822.95 - -
To reverse 2 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS	-	18,822.95 - - -
To reverse 2 3325 1220 7500/730 2230 3325	023-24 deferred revenue. Interest on Undistributed CO&DS	-	18,822.95 - - -
To reverse 2 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS	-	18,822.95 - - -
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS	-	18,822.95 - - -
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS	-	18,822.95 - - -
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account #	023-24 deferred revenue. Interest on Undistributed CO&DS		18,822.95 - - -
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	023-24 deferred revenue. Interest on Undistributed CO&DS	- - 124,862.31	18,822.95 - - - 124,862.31
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS	- - 124,862.31	-
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	- - 124,862.31	-
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Interest on Undistributed CO&DS	- - 124,862.31	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Interest on Undistributed CO&DS		-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS	424,000.00 145,500.00	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS	424,000.00 145,500.00	-
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	124,862.31
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	- 124,862.31
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	-
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9229/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	- 124,862.31 556,510.33 1,712.21
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel-	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	- 124,862.31 556,510.33 1,712.21
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel-	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	- 124,862.31 556,510.33 1,712.21
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9220/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	- 124,862.31 556,510.33 1,712.21
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	556,510.33 1,712.21 11,329.01
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	- 124,862.31 556,510.33 1,712.21
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	556,510.33 1,712.21 11,329.01 75,771.21 556,510.33
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadance refuadance refuadance. Reconciliati Beginning fur Plus: CO&D Bond i	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	- - - 556,510.33 1,712.21 11,329.01
To reverse 2 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus: CO&D Bond i Refund	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	556,510.33 1,712.21 11,329.01 75,771.21 556,510.33
To reverse 2 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	75,771.21 556,510.33 1,712.21 11,329.01
To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadavance refundavance ref	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	75,771.21 556,510.33 1,712.21 11,329.01 75,771.21 556,510.33 1,712.21
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refugent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premiu Less: Princip Interess Dues a	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	75,771.21 556,510.33 1,712.21 11,329.01
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/740 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuadavance refundavance refundavance refundavance refundavance refundavance refuadavance refundavance refundava	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	75,771.21 556,510.33 1,712.21 11,329.01 75,771.21 556,510.33 1,712.21
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reliadvance refuadvance refundvance re	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	75,771.21 556,510.33 1,712.21 11,329.01 75,771.21 556,510.33 1,712.21
To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reliadvance refuadvance refundvance re	Interest on Undistributed CO&DS	424,000.00 145,500.00 51.55	75,771.21 556,510.33 1,712.21 11,329.01 75,771.21 556,510.33 1,712.21

ニー・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	ılting from bond issuance and refunding:	Debit	Cred
		Debit	crea
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Cred
		Doni	<u> </u>
	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash Due from Other Agencies	2 224 645 76	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	3,224,615.76 4,169.42	
9200/730	Interest	4,109.42	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		3,091,723.5
3325	Interest on Undistributed CO&DS		137,061.6
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		-
2632	Deferred Devenues Heavellable Dries Vess	7 400 44	
	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	7,468.41	_
3321			7.468.4
3321 3325	Interest on Undistributed CO&DS 023-24 deferred revenue.		7,468.4
3321 3325	Interest on Undistributed CO&DS		7,468.4
3321 3325 To reverse 2 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	7,468.4
3321 3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	7,468.4
3321 3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	7,468.4
3321 3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	7,468.4 - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	7,468.4 - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	7,468.4 - - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	7,468.4 - - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	7,468.4 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	7,468.4 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	7,468.4 - - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	7,468.4 - - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	7,468.4
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gi	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	-	7,468.4
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account #	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	56,638.62	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- - 56,638.62	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- - 56,638.62	7,468.4
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 56,638.62	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	- - 56,638.62	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 337 To record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal	541,000.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 4220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	541,000.00 102,430.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as available XII, Section 9, Subsection (d) of the Florida Constitution. Posscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	541,000.00	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3325 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	541,000.00 102,430.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as available XII, Section 9, Subsection (d) of the Florida Constitution. Posscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	541,000.00 102,430.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9209/761 2210	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	541,000.00 102,430.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	541,000.00 102,430.00	- 56,638.6 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	541,000.00 102,430.00	- 56,638.6
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	541,000.00 102,430.00	- 56,638.6 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, related and service a	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	541,000.00 102,430.00	- 56,638.6 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	541,000.00 102,430.00	- 56,638.6 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	541,000.00 102,430.00	- 56,638.6 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladed and refue agent.	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	541,000.00 102,430.00	- 56,638.6 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an approvided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	541,000.00 102,430.00	- 56,638.6 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an approvided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	541,000.00 102,430.00	56,638.6 56,638.6 627,545.8 1,930.7 14,072.2
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record deearnings, rela	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an approvided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuaderings, reladvance refuaderings. Reconciliati Beginning fur Plus: CO&D Bond in	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Co&DS Withheld for Administration Interest Interest Office of the Florida Constitution. Interest Office of the Florida Constituti	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refund	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8
3321 3325 To reverse 2 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 3325 3325 3	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Co&DS Withheld for Administration Interest Interest Office of the Florida Constitution. Interest Office of the Florida Constituti	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8
3321 3325 To reverse 2 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record deearnings, relaadvance refuadvance refuadva	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gi 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 Piccord de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadrance refuadra	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Ook Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Observice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Ook SBA SINKING SBA SINKI	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8 1,930.7
3321 3325 To reverse 2 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (reve	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8 1,930.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuada adv	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest Payable Interes	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8 1,930.7 -
3321 3325 To reverse 2 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (reve	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8 1,930.7 -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (fees on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	541,000.00 102,430.00	56,638.6 627,545.8 1,930.7 14,072.2 55,276.3 627,545.8 1,930.7 -

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Pinellas County School District

Fund 310 Ca	lting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
		-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2024-25 fiscal year.		
	bt Service, SBE/COBI Bonds		
	-		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2024-25 fiscal year.		
V ·	Ld		_
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX	<u>Description</u>		
	Cash	2 707 005 05	
1220	Due from Other Agencies	3,727,285.65	
9200/730	Dues and Fees (Administrative expense)	4,034.26	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,598,701.44
3325	Interest on Undistributed CO&DS &DS disbursements, investment earnings, treasury fees, and		132,618.47
	nue for the 2024-25 fiscal year.		
	•		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		_
2632	Deferred Revenues - Unavailable - Prior Year	10,027.99	
3321	CO&DS Distributed	, 02 00	_
			10,027.99
	Interest on Undistributed CO&DS		
3325	Interest on Undistributed CO&DS		10,027.55
3325	Interest on Undistributed CO&DS 023-24 deferred revenue.		10,027.33
3325 To reverse 20	223-24 deferred revenue.		10,027.00
3325 To reverse 20 3325	023-24 deferred revenue. Interest on Undistributed CO&DS	-	10,027.00
3325 To reverse 20 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	
3325 To reverse 20 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 To reverse 20 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	-
3325 To reverse 20 3325 1220 7500/730	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	
3325 To reverse 20 3325 1220 7500/730	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220 7500/730 2230 3325	Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220 7500/730 2230 3325	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220 7500/730 2230 3325	Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220 7500/730 2230 3325	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies		
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	23-24 deferred revenue. Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	Interest on Undistributed CO&DS	-	
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS	- - - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	54,802.56	- - - 54,802.56
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am	Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS	- 54,802.56 - - - - -	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest on Undistributed CO&DS	54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS	54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS	54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS	54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning in Plus:	Interest on Undistributed CO&DS	54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730 9200/7	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principic Interest Dues a	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliative Beginning fur Plus:	Interest on Undistributed CO&DS	- - 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3220 320 321 To record am provided in A Fund 210 De Account # 3220 3236 11XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principic Interest Dues a Payme Dues a Payme Dues a	Interest on Undistributed CO&DS	- 54,802.56	-
3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3220 320 321 To record am provided in A Fund 210 De Account # 3220 3236 11XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principic Interest Dues a Payme Dues a Payme Dues a	Interest on Undistributed CO&DS	- 54,802.56	-

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Polk County School District

ng from bond issuance and refunding: tal Projects, COBI Bonds Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2024-25 fiscal year. Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	<u>Debit</u> - - - -	Credit
Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2024-25 fiscal year. Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	- - - -	
Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2024-25 fiscal year. Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	: :	
Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2024-25 fiscal year. Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	:	
Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2024-25 fiscal year. Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	:	
Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2024-25 fiscal year. Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
Premium on Sale of Bonds bond issues for the 2024-25 fiscal year. Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)		
Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)		-
Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)		
Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)		
Dues and Fees (Issuance costs - underwriter's discount)		
	-	
	-	
Discounts on Refunding Bonds	-	
Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
Accrued Interest Payable (Sinking Fund Accruals)		-
· ·		
	_	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	=	_
Premium on Sale of Refunding Bonds		-
Accrued Interest Payable (Sinking Fund Accruals)		-
·		
<u>Description</u> Cash	-	
Accrued Interest Payable		-
rest for the 2024-25 fiscal year.		
9S:	Debit	Credit
tal Projects, CO&DS		
<u>Description</u>		
Cash Due from Other Agencies	- 4 453 434 43	
Dues and Fees (Administrative expense)	5,380.50	
interest		
		4,281,941.40
Interest on Undistributed CO&DS		176,873.53
to the 2024-20 fiscal year.		
CO&DS Distributed Due from Other Agencies	-	-
	8,512.87	_
Interest on Undistributed CO&DS		8,512.87
3-24 deferred revenue.		
nterest on Undistributed CO&DS	-	
Due from Other Agencies		-
Dues and Fees (Administrative expense)		-
Due to Other Agencies	-	
Interest on Undistributed CO&DS		-
	-	_
nterest on Undistributed CO&DS Due from Other Agencies		
Due from Other Agencies		
Due from Other Agencies Pral Fund Description Professional and Technical Services	73,090.29	
Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration	73,090.29	73,090.29
Due from Other Agencies <u>eral Fund</u> <u>Description</u> Professional and Technical Services	73,090.29	73,090.29
Due from Other Agencies Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as	73,090.29	73,090.29
Due from Other Agencies Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as cle XII, Section 9, Subsection (d) of the Florida Constitution.	73,090.29	73,090.29
Due from Other Agencies Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as cle XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal	434,000.00	73,090.29
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as cle XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest	434,000.00 96,010.00	73,090.29
Due from Other Agencies Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as cle XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal	434,000.00	73,090.29
Due from Other Agencies Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as cle XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	434,000.00 96,010.00	73,090.29
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as ale XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	434,000.00 96,010.00	
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as cle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	434,000.00 96,010.00	517,654.31 1,592.66
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sole XII, Section 9, Subsection (d) of the Florida Constitution. Professional Administration fees as sole XII, Section 9, Subsection (d) of the Florida Constitution. Professional Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	434,000.00 96,010.00	517,654.31
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as cle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	434,000.00 96,010.00	517,654.31 1,592.66
Due from Other Agencies Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sele XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment diffees, reversal of accrued interest, and transfer of prior year	434,000.00 96,010.00	517,654.31 1,592.66
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sele XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment diffees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow	434,000.00 96,010.00	517,654.31 1,592.66
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sele XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment of fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow Of activity in fund 210, Debt Service: balance as provided in prior school year	434,000.00 96,010.00	517,654.31 1,592.66 10,849.33 50,918.13
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sole XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment defees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow Of activity in fund 210, Debt Service: balance as provided in prior school year withheld	434,000.00 96,010.00	517,654.31 1,592.66 10,849.33 50,918.13 517,654.31
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sele XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment of fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year withheld rest (revenue on withheld MVLR)	434,000.00 96,010.00	517,654.31 1,592.66 10,849.33 50,918.13
Due from Other Agencies Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as a sele XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment diffees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year withheld frest (revenue on withheld MVLR)	434,000.00 96,010.00	517,654.31 1,592.66 10,849.33 50,918.13 517,654.31
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sele XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment of fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year withheld rest (revenue on withheld MVLR)	434,000.00 96,010.00	517,654.31 1,592.66 10,849.33 50,918.13 517,654.31
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sle XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment of fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year withheld rest (revenue on withheld MVLR) Ibond proceeds on refunded bonds Dayments Spayments Spayment	434,000.00 96,010.00	517,654.31 1,592.66 10,849.33 50,918.13 517,654.31 1,592.66
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sle XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment of fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	434,000.00 96,010.00	517,654.31 1,592.66 10,849.33 50,918.13 517,654.31 1,592.66
Due from Other Agencies Paral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as sle XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment of fees, reversal of accrued interest, and transfer of prior year ing cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year withheld rest (revenue on withheld MVLR) Ibond proceeds on refunded bonds Dayments Spayments Spayment	434,000.00 96,010.00	517,654.31 1,592.66 10,849.33 50,918.13 517,654.31 1,592.66
	Accrued Interest Payable (Sinking Fund Accruals) Iding for the 2024-25 fiscal year. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Ind refunding for the 2024-25 fiscal year. Service, SBE/COBI Bonds Description Cash Accrued Interest Payable rest for the 2024-25 fiscal year. Ses: Ital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, treasury fees, and the for the 2024-25 fiscal year. CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Due from Other Agencies Due from Other Agencies Dues and Fees (Administrative expense)	Accrued Interest Payable (Sinking Fund Accruals) iding for the 2024-25 fiscal year. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Ind refunding for the 2024-25 fiscal year. Service, SBE/COBI Bonds Description Cash Accrued Interest Payable rest for the 2024-25 fiscal year. Service, SEP/COBI Bonds Description Cash Description Cash Due from Other Agencies Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 3-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Due from Other Agencies Dues and Fees (Administrative expense) Due from Other Agencies Due from Other Agencies Dues and Fees (Administrative expense) Dues and Fees (Administrative expense)

Putnam County School District

Entries resu			
	llting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/09 i 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		_
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
ivo acciueu i	Therest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	_	
1220	Due from Other Agencies	451,353.58	
9200/730	Dues and Fees (Administrative expense)	553.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		400 700 5
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		433,722.5 18,184.1
	D&DS disbursements, investment earnings, treasury fees, and		10, 104.1
	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
	Deferred Revenues - Unavailable - Prior Year	1,377.34	
2632			
	CO&DS Distributed	,	-
3321 3325	Interest on Undistributed CO&DS	,	- 1,377.3
3321 3325		·	1,377.3
3321 3325 To reverse 2	Interest on Undistributed CO&DS 023-24 deferred revenue.	·	1,377.3
3321 3325 To reverse 2 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		1,377.3
3321 3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	- 1,377.3- - -
3321 3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	- 1,377.3 - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)		- 1,377.3 - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		- 1,377.3 - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	- 1,377.3 - - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	1,377.34 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	1,377.3
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	1,377.3·
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	- 1,377.3- - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies		1,377.3·
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	1,377.3
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 Gi	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	-	1,377.3·
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	7,514.34	- 1,377.3- - - - - 7,514.3
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Under from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Under from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account #	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as a surticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Fund 210 Dr 9200/720	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	- - 7,514.34 52,000.00 9,420.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	- - 7,514.34 52,000.00	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as surcicle XII, Section 9, Subsection (d) of the Florida Constitution. Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - 7,514.34 52,000.00 9,420.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 7,514.34 52,000.00 9,420.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/710 9200/720 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 7,514.34 52,000.00 9,420.00	- - 7,514.3
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 7,514.34 52,000.00 9,420.00	7,514.3d
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Profunce withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - 7,514.34 52,000.00 9,420.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, related and record de earnings and record de earning	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Profunce withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 22910 1114 3322 3326 11XX To record de earnings, related to the control of t	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Interest on System of the Florida Constitution. Sept Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3 59,719.1 183.7 1,528.8
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Interest on System of the Florida Constitution. Sept Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadrance refuadrance refuagent. Reconciliati Beginning fun Flus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3 59,719.1 183.7 1,528.8
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 3325 3325 3	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Ook DS Due from Other Agencies Interest CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest on Undistributed CO&DS Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Service Payments of Principal Interest Service Payments of Principal Interes	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3 59,719.1 183.7 1,528.8 5,238.6 59,719.1
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/730 921114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Administration Fees Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year	- - 7,514.34 52,000.00 9,420.00	7,514.3 7,514.3 59,719.1 183.7 1,528.8 5,238.6 59,719.1
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- - 7,514.34 52,000.00 9,420.00	59,719.1 183.7 1,528.8 5,238.6 59,719.1 183.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on	- - 7,514.34 52,000.00 9,420.00	7,514.3 59,719.1 183.7 1,528.8 5,238.6 59,719.1 183.7
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR)	- - 7,514.34 52,000.00 9,420.00	59,719.1 183.7· 1,528.86 59,719.1 183.7· - 52,000.00
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premit Less: Princip Interes	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Inte	- - 7,514.34 52,000.00 9,420.00	5,238.6 5,238.6 59,719.1 183.7 1,528.8 5,200.0 9,420.0
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Professional Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest Payments Interest Pay	- - 7,514.34 52,000.00 9,420.00	59,719.1 183.7· 1,528.86 59,719.1 183.7· - 52,000.00
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refundavance refund	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Inte	- - 7,514.34 52,000.00 9,420.00	5,238.6 5,238.6 59,719.1 183.7 1,528.8 5,200.0 9,420.0
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above) Interest (fees on bond interest above)	- - 7,514.34 52,000.00 9,420.00	5,238.6 5,238.6 59,719.1 183.7 1,528.8 5,200.0 9,420.0

St. Johns County School District

Fund 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	bbt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	2,020,473.26	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	2,495.14	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,940,945.41
3325	Interest on Undistributed CO&DS		82,022.99
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
delelled leve	side for the 2024-25 liscal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	3,366.56	
3321	CO&DS Distributed		- 0.000.50
3325 To reverse 20	Interest on Undistributed CO&DS 023-24 deferred revenue.		3,366.56
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies Dues and Fees (Administrative expense)		-
7500/730	Dues and rees (Administrative expense)		-
7500/730			
7500/730			
2230	Due to Other Agencies	-	
2230	Due to Other Agencies Interest on Undistributed CO&DS	-	_
2230 3325	Interest on Undistributed CO&DS	-	
2230 3325 3325	Interest on Undistributed CO&DS Interest on Undistributed CO&DS		-
2230 3325 3325	Interest on Undistributed CO&DS	-	-
2230 3325 3325 1220	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
2230 3325 3325 1220 Fund 100 Ge	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
2230 3325 3325 1220 Fund 100 Ge Account#	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	- 33,894.75	-
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 33,894.75	33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7323 To record am	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as	33,894.75	33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brown withheld from MVLR for actual administration fees as office XII, Section 9, Subsection (d) of the Florida Constitution.	- - 33,894.75	33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brownts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	33,894.75	33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3325 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description		- 33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed Co&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed Co&DS Interest on Undistributed Co&DS Interest on Undistributed CO&DS Description Interest on Undistributed CO&DS Description Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Description Interest on Undistributed CO&DS Interest on Undistributed CO	240,000.00	- - 33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest	240,000.00 52,150.00	- 33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed Co&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed Co&DS Interest on Undistributed Co&DS Interest on Undistributed CO&DS Description Interest on Undistributed CO&DS Description Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Description Interest on Undistributed CO&DS Interest on Undistributed CO	240,000.00	33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest on WVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	240,000.00 52,150.00	33,894.75
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	240,000.00 52,150.00	
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as pricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	240,000.00 52,150.00	- 284,809.84
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	240,000.00 52,150.00	33,894.75 33,894.75 284,809.84 876.27 6,512.59
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	240,000.00 52,150.00	- 284,809.84 876.27
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as Cotto Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teled fees, reversal of accrued interest, and transfer of prior year	240,000.00 52,150.00	- 284,809.84 876.27
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, releadvance refu	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	240,000.00 52,150.00	- 284,809.84 876.27
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	240,000.00 52,150.00	- 284,809.84 876.27
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service:	240,000.00 52,150.00	- 284,809.84 876.27 6,512.59
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur	Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	240,000.00 52,150.00	- 284,809.84 876.27
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Observice payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: India balance as provided in prior school year	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 323 327 320 Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliation	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Professional Redemptor Service: In displaying the profession of the profession of activity in fund 210, Debt Service: So withheld	240,000.00 52,150.00	- 284,809.84 876.27 6,512.59
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond ir Refund	Interest on Undistributed CO&DS Due from Other Agencies Processional and Technical Services CO&DS Withheld for Administration Professional Service of the Florida Constitution. Professional Service Of t	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37 284,809.84
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond ir Refund Premiu	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Professional Administration fees as Petrofessional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: Individual Service on withheld MVLR)	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37 284,809.84
2230 3325 1220 Fund 100 Ge Account # 7200/310 3327 37 or record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning tri Plus: CO&DS Bond ir Refund Premiu Less:	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional MVLR for actual administration fees as Professional MVLR for actual administration fees as Passinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Professional MVLR in fund 210, Debt Service: In displaying the first of the firs	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37 284,809.84 876.27
2230 3325 3325 220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&Dis Bond ir Refund Premiu Less: Princip:	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration fees as Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment Professional Refunding Services and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Professional Refunding Service: Indicate the Service Se	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37 284,809.84 876.27
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Principi Interesi	Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Professional MVLR for actual administration fees as Professional MVLR for actual administration fees as Passinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Professional MVLR in fund 210, Debt Service: In displaying the first of the firs	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37 284,809.84 876.27
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond ir Refund Premiu Less: Princip, Interesi Dues a Payme	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37 284,809.84 876.27 -
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip: Interesi Dues a Payme Puses a	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37 284,809.84 876.27 -
2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&D: Bond ir Refund Premiu Less: Princip: Interesi Dues a Payme Puses a	Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Period Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obst service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: The Swithheld Interest (revenue on withheld MVLR) The Swithheld The Service on bond interest above) The Service on refunded bonds and payments The Service on refunded bonds (admin and underwriter fees) The Service on refunded bonds (admin and underwriter fees) The Service on refunded bonds (admin and underwriter fees) The Service on refunded bonds (admin and underwriter fees) The Service on refunded bonds (admin and underwriter fees) The Service on refunded bonds (admin and underwriter fees) The Service on refunded bonds (admin and underwriter fees) The Service on refunded bonds (admin and underwriter fees) The Service on the Ser	240,000.00 52,150.00	284,809.84 876.27 6,512.59 27,928.37 284,809.84 876.27 -

St. Lucie County School District

Entries resu	ılting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds		
	<u> </u>		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2024-25 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en		Dobit	Crodit
		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash Due from Other Agencies	2 000 522 26	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	2,099,532.26 2,272.44	
9200/730	Interest	2,212.44	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		2,027,102.42
3325	Interest on Undistributed CO&DS		74,702.28
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
uelelleu leve	situe for the 2024-25 listal year.		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2622	Deferred Devenues - Unavailable - Dries Vees	2 200 40	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	3,399.18	_
3325	Interest on Undistributed CO&DS		3,399.18
	023-24 deferred revenue.		0,000
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
			-
3325	Interest on Undistributed CO&DS		
3325	interest on Undistributed CO&DS		
3325	Interest on Undistributed CO&DS	-	
3325		-	-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	-
3325 1220 Fund 100 Go Account #	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	-	-
3325 1220 Fund 100 Go Account # 7200/310	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	30,869.58	20,960,59
3325 1220 Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS	30,869.58	30,869.58
3325 1220 Fund 100 Go Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	30,869.58	30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	30,869.58	30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do	Interest on Undistributed CO&DS	30,869.58	30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 333 To record an provided in A Fund 210 Dr Account #	Interest on Undistributed CO&DS	30,869.58	30,869.58
3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	30,869.58	30,869.58
3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS	- 30,869.58 - - -	30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730	Interest on Undistributed CO&DS	- 30,869.58 - - -	30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS	- 30,869.58 - - - -	30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 3323 70 record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58 - -
3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	- 30,869.58 - - - -	- 30,869.58 - - -
3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58 - - - -
3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	- 30,869.58 - - - - - -	- 30,869.58 - - -
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58 - - -
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	30,869.58	- 30,869.58 - - -
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58 - - - -
3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58 - - - -
3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58 - - - -
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58 - - -
3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvance refuadvance refuadvance fund funcion fun Plus: CO&D	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58 - - -
3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond ir	Interest on Undistributed CO&DS	- 30,869.58	- 30,869.58
3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refund	Interest on Undistributed CO&DS	- 30,869.58	- 30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadent. Reconciliati Beginning für Plus: CO&D Bond in Refund Premiu.	Interest on Undistributed CO&DS	- 30,869.58 - - - - -	- 30,869.58
3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance re	Interest on Undistributed CO&DS	- 30,869.58	- 30,869.58
3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip	Interest on Undistributed CO&DS	- 30,869.58	- 30,869.58
3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refund Premit Less: Princip Interes	Interest on Undistributed CO&DS	- 30,869.58	- 30,869.58
3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refunc Premiu. Less: Princip Interess Dues a	Interest on Undistributed CO&DS	- 30,869.58	- 30,869.58
3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS	30,869.58	- 30,869.58
3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS	- 30,869.58	- 30,869.58

Santa Rosa County School District

Fund 310 Ca Account #		<u>Debit</u>	Credit
Account #	apital Projects, COBI Bonds		
	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No ourrant ra	Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
	nterest for the 2024-25 fiscal year.		
		5.17	0
Year-end er		<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash		
1220	Due from Other Agencies	1,102,792.49	
9200/730	Dues and Fees (Administrative expense)	1,334.58	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		1,060,255.40
3325	Interest on Undistributed CO&DS		43,871.67
	D&DS disbursements, investment earnings, treasury fees, and		,
deferred rev	enue for the 2024-25 fiscal year.		
2224	00000 0:4:1-1-1		
3321 1220	CO&DS Distributed Due from Other Agencies	-	_
	Due wom outer rigonales		
2632	Deferred Revenues - Unavailable - Prior Year	2,709.65	
3321	CO&DS Distributed		-
3325 Ta rayaraa 2	Interest on Undistributed CO&DS 023-24 deferred revenue.		2,709.65
	023-24 deferred revenue.		
10 levelse 2			
3325	Interest on Undistributed CO&DS	-	
3325	Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 1220		-	-
3325 1220	Due from Other Agencies	-	Ī
3325 1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)		-
3325 1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	:
	Due from Other Agencies Dues and Fees (Administrative expense)	-	:
3325 1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	
3325 1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
3325 1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
3325 1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
3325 1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	-	-
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	- - 18,129.30	-
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 18,129.30	- - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 18,129.30	- - - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G 7200/310 3323 To record an provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 18,129.30	18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 18,129.30	18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		- - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 Dr Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal	109,000.00	- - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	109,000.00 24,370.00	- - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	109,000.00	- - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	109,000.00 24,370.00	- - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	109,000.00 24,370.00	- - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	109,000.00 24,370.00	- - - 18,129.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	109,000.00 24,370.00	- 130,235.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	109,000.00 24,370.00	- 130,235.30 400.69
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	109,000.00 24,370.00	
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7000/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	109,000.00 24,370.00	- 130,235.30 400.69
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	109,000.00 24,370.00	- 130,235.30 400.69
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	109,000.00 24,370.00	- 130,235.30 400.69
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	109,000.00 24,370.00	- 130,235.30 400.69
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrunce refuadrunt. Reconciliati	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	109,000.00 24,370.00	- 130,235.30 400.69
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrunce refuadrunt. Reconciliati	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	109,000.00 24,370.00	- 130,235.30 400.69 2,755.44
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	109,000.00 24,370.00	- 130,235.30 400.69 2,755.44
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 370 record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&D	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Entropy Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entropy Service payments, MVLR withheld for debt service, investment and dees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&D Bond i Refund	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individed bond proceeds	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50 130,235.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadrance refundrance	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual cash of the payment of the pay	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50 130,235.30
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance r	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Enticle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Constitution. Entitle XII, Section 9, Subsection (d) of the Florida Const	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50 130,235.30 400.69
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld enterest (revenue on withheld MVLR) ded bond proceeds and payments	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50 130,235.30 400.69
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadrance refundrance refun	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds and payments at expenditure	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50 130,235.30 400.69 -
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refugent. Reconciliati Beginning fur Plus: CO&D Bond in Refund Premiu Less: Princip Interess Dues a	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Idea bond proceeds Interest (revenue on withheld MVLR)	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50 130,235.30 400.69 - - - 109,000.00 24,370.00 21.43
3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvanc	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld enterest (revenue on withheld MVLR) ded bond proceeds am on refunded bonds all payments to expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50 130,235.30 400.69 -
3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance refuadvance refundvance refuadvance refuadv	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Indeed bond proceeds Interest (revenue on bond interest above) Interest (rese on bond interest above) Interest on refunded bonds escrow agent Interest on refunded bonds escrow agent Interest on refunded bonds escrow agent Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds	109,000.00 24,370.00	130,235.30 400.69 2,755.44 12,982.50 130,235.30 400.69 - - - 109,000.00 24,370.00 21.43

Entries resu			
	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2024-25 fiscal year.		-
	·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	1,721,065.82	
9200/730	Dues and Fees (Administrative expense)	2,220.91	
9200/710 2632	Interest		
3321	Deferred Revenues - Unavailable CO&DS Distributed		1,650,278.59
3325	Interest on Undistributed CO&DS		73,008.14
	D&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		-
2632	Deferred Pevenues Unavailable Prior Veer	4 350 50	
2632 3321	Deferred Revenues - Unavailable - Prior Year	4,350.52	_
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	4,350.52	- 4,350.52
3321 3325	CO&DS Distributed	4,350.52	- 4,350.52
3321 3325 To reverse 2	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue.	4,350.52	- 4,350.52
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	4,350.52	- 4,350.52
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	4,350.52	- 4,350.52 - -
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	4,350.52 -	4,350.52 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	4,350.52	4,350.52 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	4,350.52 - -	- 4,350.52 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	4,350.52 - -	- 4,350.52 - - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	4,350.52 - -	- 4,350.52 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	4,350.52 - -	- 4,350.52 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	4,350.52 - -	- 4,350.52 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	4,350.52 - -	- 4,350.52 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	4,350.52 - -	4,350.52 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	4,350.52 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	4,350.52 - - - 30,169.50	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 47200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	4,350.52
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Do	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gi Account # 7200/710 7200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	30,169.50	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9209/761	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 4220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 - 330,851.91
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related and searnings, related and searnings.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 330,851.91 1,017.93 7,978.99
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 3325 3325 3	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,851.91 1,017.93 7,978.99
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadva	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 330,851.91 1,017.93 7,978.99
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond ii	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50 330,851.91 1,017.93 7,978.99 31,683.55 330,851.91
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refunc Premiu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50 330,851.91 1,017.93 7,978.99 31,683.55 330,851.91
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50 330,851.91 1,017.93 7,978.99 31,683.55 330,851.91 1,017.93
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu. Less: Princip	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 - 330,851.91 1,017.93 7,978.99 31,683.55 330,851.91 1,017.93 - 281,000.00
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50 330,851.91 1,017.93 7,978.99 31,683.55 330,851.91 1,017.93 - - 281,000.00 58,790.00
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuad	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50 330,851.91 1,017.93 7,978.99 31,683.55 330,851.91 1,017.93 - - 281,000.00 58,790.00
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance ref	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50 330,851.91 1,017.93 7,978.99 31,683.55 330,851.91 1,017.93
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu agent. Reconciliati Beginning fun Plus: CO&D Bond in Refunc Premiu. Less: Princip Interess Dues a Payme Payme Pues a	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- - 30,169.50 281,000.00 58,790.00	30,169.50 30,169.50 330,851.91 1,017.93 7,978.99 31,683.55 330,851.91 1,017.93 - - 281,000.00 58,790.00

Seminole County School District

Fund 310 C		Debit	Credit
Account #	apital Projects, COBI Bonds		
	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2024-25 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 No advance	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	2,132,444.55	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	3,006.07	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		2,036,631.95
3325	Interest on Undistributed CO&DS		98,818.67
	D&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
2632	Deferred Revenues - Unavailable - Prior Year	6,416.86	
3321	CO&DS Distributed		
3325 To reverse 2	Interest on Undistributed CO&DS 2023-24 deferred revenue.		6,416.86
10 10 10 10130 2	1020-24 deletied levelide.		
	Interest on Undistributed CO&DS		
		-	
1220	Due from Other Agencies	-	-
1220		-	- -
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)	-	-
1220 7500/730 2230	Due from Other Agencies	-	-
1220 7500/730 2230	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	-
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	
1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS	-	-
1220 7500/730 2230 3325 3325 1220 Fund 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	-	
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	40,835.31	
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description	40,835.31	40,835.31
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	40,835.31	40,835.31
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	40,835.31	40,835.31
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	40,835.31	- - - 40,835.31
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	562,000.00	40,835.31
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	562,000.00 99,080.00	40,835.31
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	562,000.00	- - 40,835.31
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	562,000.00 99,080.00	- - 40,835.31
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9209/761 2210 11114	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	562,000.00 99,080.00	
Account # 7200/310 3323 To record an provided in A Fund 210 D 40200/710 9200/720 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	562,000.00 99,080.00	40,835.31 40,835.31
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9209/761 2210 1114	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	562,000.00 99,080.00	
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	562,000.00 99,080.00	- 644,886.74 1,984.11
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D 9200/740 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rel	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	562,000.00 99,080.00	- 644,886.74 1,984.11
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	562,000.00 99,080.00	- 644,886.74 1,984.11
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/720 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	562,000.00 99,080.00	- 644,886.74 1,984.11
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adgent. Reconciliati	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	562,000.00 99,080.00	- 644,886.74 1,984.11
1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ston of activity in fund 210, Debt Service: Indi balance as provided in prior school year	562,000.00 99,080.00	644,886.74 1,984.11 14,338.00 53,195.09
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning Funds Plus: CO&D	Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld	562,000.00 99,080.00	644,886.74 1,984.11 14,338.00 53,195.09 644,886.74
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Pund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ston of activity in fund 210, Debt Service: Indi balance as provided in prior school year	562,000.00 99,080.00	644,886.74 1,984.11 14,338.00 53,195.09
1220 7500/730 2230 3325 3325 1220 Fund 100 G Fund 100 G 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow soon of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	562,000.00 99,080.00	644,886.74 1,984.11 14,338.00 53,195.09 644,886.74
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu apent. Reconciliati Beginning Less: CO&D Bond i Refunc Premit Less:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	562,000.00 99,080.00	53,195.09 644,886.74 1,984.11 14,338.00
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Pund 210 D 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	562,000.00 99,080.00	53,195.00 644,886.74 1,984.11 14,338.00 644,886.74 1,984.11
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Fund 100 G Fund 210 D Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refunc Premit Less: Princici Interess	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	562,000.00 99,080.00	53,195.09 644,886.74 1,984.11 14,338.00 53,195.09 644,886.74 1,984.11
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 33326 11XX To record de earnings, rel advance refuadrance refundrance refundr	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Ind payments Ind paymen	562,000.00 99,080.00	53,195.09 644,886.74 1,984.11 14,338.00 53,195.09 644,886.74 1,984.11
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Pund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on bond interest above) Interest (revenue on refunded bonds each payments Interest (revenue on bond interest above) Interest (revenue on refunded bonds each payments Interest (revenue on bond interest above) Interest (revenue on refunded bonds each payments Interest (revenue on bond interest above) Interest (revenue on refunded bonds each payments Interest (revenue on bond interest above) Interest (revenue on refunded bonds each payments Interest (revenue on bond interest above) Interest (revenue on bond interest above) Interest (revenue on bond interest above) Intere	562,000.00 99,080.00	53,195.09 644,886.74 1,984.11 14,338.00
1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Pund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus:	Due to Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Inded bond proceeds Interest (revenue on withheld MVLR) Int	562,000.00 99,080.00	53,195.09 644,886.74 1,984.11 14,338.00 53,195.09 644,886.74 1,984.11

Sumter County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds	_	
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2024-25 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals) bond refunding for the 2024-25 fiscal year.		-
	•		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2024-25 fiscal year.		-
	,		
Year-end en		Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash Due from Other Agencies	404 200 04	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	401,360.94 434.42	
9200/710	Interest	404.42	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		387,514.76
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, treasury fees, and		14,280.60
	enue for the 2024-25 fiscal year.		
	·		
3321 1220	CO&DS Distributed Due from Other Agencies	-	
1220	Due nom other Agenoles		_
	Deferred Revenues - Unavailable - Prior Year	=0=01	
2632		767.04	
3321	CO&DS Distributed	767.04	- 767.04
3321 3325		767.04	- 767.04
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	767.04	- 767.04
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	- 767.04
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	767.04 -
3321 3325 To reverse 2 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	- 767.04 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	- 767.04 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		- 767.04 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)		- 767.04 - -
3321 3325 To reverse 2 3325 1220 7500/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		- 767.04 - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		- 767.04 - -
3321 3325 To reverse 2 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS		- 767.04 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies		- 767.04 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund		- 767.04 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	- 767.04 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gd Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	- - - 5,901.24	- 767.04
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3225 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Description Professional and Technical Services CO&DS Withheld for Administration Description Other Agencies Description Other Agencies Description Other Administration fees as office XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3225 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Superior Other Agencies Due from Other Agencies Description Professional and Technical Services CO&DS Withheld for Administration Superior Superior Other Agencies CO&DS Withheld for Administration Superior Superior Other Agencies Description Description Description Description Description Description Description Description	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as a sufficie XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De 4 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 1220 Fund 100 Ga Account # 7200/310 3323 To record amprovided in A Fund 210 De 4 9200/710 9200/720 9200/730 9209/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3326 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ga Account # 7200/310 3323 To record amprovided in A Fund 210 Da Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 3325 3325 3325 3325 3	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&D. Bond in	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D Bond in Refunc Premiu	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuadvanc	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-
3321 3325 To reverse 2 3326 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	-

Suwannee County School District

	Suwannee County School District	5.1.4	0
	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwher's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds ney bond issues for the 2024-25 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
Account # 9200/790	Description Miscellaneous Principal/Interest Current Refunding		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2024-25 fiscal year.		
Year-end er	ntries:	Debit	Credit
		<u> Dobit</u>	<u> </u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	230,311.01	
9200/730	Dues and Fees (Administrative expense)	249.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		222,365.72
	O&DS disbursements, investment earnings, treasury fees, and		8,194.57
	enue for the 2024-25 fiscal year.		
0004	000000000000000000000000000000000000000		
3321 1220	CO&DS Distributed Due from Other Agencies	-	_
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	500.48	
3325	Interest on Undistributed CO&DS		500.48
	2023-24 deferred revenue.		
3325	Interest on Undistributed CO&DS	-	
1220 7500/730	Due from Other Agencies Dues and Fees (Administrative expense)		-
7300/730	bues and rees (Administrative expense)		_
2230 3325	Due to Other Agencies Interest on Undistributed CO&DS	-	
3323	interest on originating COXDS		-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	_
1220	But Irom Carlot Agonolog		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	3,386.28	
3323	CO&DS Withheld for Administration	.,	3,386.28
	mounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
9200/720 9200/730	Interest SRA Sinking Fund Administration Fees	-	
9200/730	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- -	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326 11XX	SBA Sinking Fund Earnings Cash	-	-
		-	-
	ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconcilist	ion of activity in fund 210, Debt Service:		
	and balance as provided in prior school year		
Reginning for	ma salamoo as provided in prior somour year		-
Beginning fu Plus:	S withheld		-
Plus:			-
Plus: CO&D Bond i	interest (revenue on withheld MVLR)		-
Plus: CO&D Bond i Refund	ded bond proceeds		_
Plus: CO&D Bond i Refund Premit			
Plus: CO&D Bond i Refund Premid Less:	ded bond proceeds um on refunded bonds		_
Plus: CO&D Bond i Refund Premid Less: Princip	ded bond proceeds		-
Plus: CO&D Bond i Refund Premid Less: Princip Interes Dues a	ded bond proceeds um on refunded bonds bal payments st expenditure and fees (fees on bond interest above)		- - -
Plus: CO&D Bond i Refund Premid Less: Princip Interes Dues a Payme	ded bond proceeds um on refunded bonds pal payments st expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent		: : :
Plus: CO&D Bond i Refund Premit Less: Princip Interes Dues a Payme Dues a	ded bond proceeds um on refunded bonds pal payments st expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		- - - -
Plus: CO&D Bond i Refund Premit Less: Princip Interes Dues a Payme Dues a	ded bond proceeds um on refunded bonds pal payments st expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) unt on refunded bonds	_	- - - - -

Taylor County School District

Fund 310 Ca	lting from bond issuance and refunding:	Debit	Credit
Account #	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		_
No new mone	ey bond issues for the 2024-25 fiscal year.		
	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
			-
	funding for the 2024-25 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2024-25 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
-			
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	
	nterest for the 2024-25 fiscal year.		-
4551464			
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	400 474 04	
1220	Due from Other Agencies	106,471.61	
9200/730	Dues and Fees (Administrative expense) Interest	115.24	
9200/710 2632	Deferred Revenues - Unavailable		
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		3,788.31
	&DS disbursements, investment earnings, treasury fees, and		3,700.31
	nue for the 2024-25 fiscal year.		
	•		
3321	CO&DS Distributed	-	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	286.94	
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		286.94
3325			
	023-24 deferred revenue.		
To reverse 20			
To reverse 20 3325	Interest on Undistributed CO&DS	-	
To reverse 20 3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	-
To reverse 20 3325	Interest on Undistributed CO&DS	-	-
To reverse 20 3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	Ī
To reverse 20 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	·	Ī
To reverse 20 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	Ē
To reverse 20 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	2
To reverse 20 3325 1220 7500/730	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	:
To reverse 20 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS		-
To reverse 20 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS	-	:
To reverse 20 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS	-	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS	-	-
To reverse 20 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS	- - -	
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	Interest on Undistributed CO&DS	-	
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS	- - 1,565.46	-
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 332 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 332 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS	- - 1,565.46 - - - -	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS	- - 1,565.46	- - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3327 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Oue from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- - 1,565.46	- - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 3223 To record del earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun	Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Oue from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS	- - - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond ir	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/730 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliative Beginning fur Plus: CO&DS Bond ir Refund Premiu	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliatic Beginning fur Plus:	Interest on Undistributed CO&DS	- - - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principis Principis	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principic Interest	Interest on Undistributed CO&DS	- - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principi Interest Dues a	Interest on Undistributed CO&DS	- - - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Interest on Undistributed CO&DS	- - - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS	- - - 1,565.46	1,565.46
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS	- - 1,565.46	- - - 1,565.46

Union County	School	District
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Fund 310 C Account #	ılting from bond issuance and refunding:	Debit	Credit
Account #		DODIC	
Account #	apital Projects, COBI Bonds		
	Description		
11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
	_		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	_	
2210	Accrued Interest Payable	•	_
	nterest for the 2024-25 fiscal year.		
	·		
Year-end er	tries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	_	
1220	Due from Other Agencies	81,531.92	
9200/730	Dues and Fees (Administrative expense)	88.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		78,719.23
3325	Interest on Undistributed CO&DS		2,900.94
	D&DS disbursements, investment earnings, treasury fees, and		
deletted tev	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		_
	· · · · · · · · · · · · · · · · · ·		
2632	Deferred Revenues - Unavailable - Prior Year	233.12	
2224	CO&DS Distributed		-
3321			
3325	Interest on Undistributed CO&DS		233.12
3325			233.12
3325 To reverse 2	Interest on Undistributed CO&DS 023-24 deferred revenue.		233.12
3325 To reverse 2 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	233.12
3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	233.12
3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	233.12 - -
3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	233.12
3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	233.12 - -
3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		233.12
3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	233.12
3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies		233.12
3325 To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	233.12
3325 To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	233.12
3325 To reverse 2	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	233.12
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	233.12
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account #	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	- - -	233.12
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Due from Other Agencies	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,198.77	233.12
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Underform Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Entered Service, SBE/COBI Bonds Description Redemption of Principal	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 4 200/710 9200/710	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration For Entered Company (and Interest) Enterest ON The Florida Constitution.	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 4 200/710 9200/710	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest on Undistributed CO&DS Due from Other Agencies Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration For Entered Company (and Interest) Enterest ON The Florida Constitution.	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as virticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as a varticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment	- 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as acticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/740 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as acticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest OBS Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Oach Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent. Reconciliati	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Description Professional and Technical Service Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest on Undistributed CO&DS	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent. Reconciliati	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest OBS Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Oach Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Description Professional and Technical Service Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest on Undistributed CO&DS	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 3326 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance r	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 4 200/710 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adva	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Ook DS Due from Other Agencies Interest CO&DS Withheld for Administration fees as a vircle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Set Seription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ust service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest on Undistributed CO&DS Interes	- - - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G # 2000/310 3323 To record an provided in # Fund 210 D Account # 99200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Description Professional and Technical Services Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest Obstance Description Redemption of Principal Interest on English Redemption on Principal Interest on English Redemption on Principal Interest on English Redemption on Principa	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D Bond i Refune	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advanc	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR)	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advan	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incomunts withheld from MVLR for actual administration fees as avricle XII, Section 9, Subsection (d) of the Florida Constitution. Entire Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entire Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Individual Service on withheld MVLR) Service on withheld micrest (revenue on withheld MVLR) Service on refunded bonds Redemption of Principal Interest (revenue on withheld MVLR) Service on or efunded bonds Service on or efunded bonds Service on or efunded bonds	1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional and Technical Services CO&DS Withheld for Administration Fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indianal deal of the payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indianal deal payments Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on withheld MVLR) Interest (revenue on w	- - - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Puer from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Occupancy Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Cowner of Principal Interest and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Interest (fees on bond interest above) Intere	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance re	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) Ided bond proceeds and on refunded bonds all payments at expenditure and fees (fees on bond interest above) Bents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	- - 1,198.77	-
3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/710 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance re	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ded bond proceeds um on refunded bonds all payments at expenditure and fees (fees on bond interest above) ents to refunded bonds secrow agent and fees on refunded bonds (admin and underwriter fees) and on refunded bonds unt on refunded bonds and fees on refunded bonds (admin and underwriter fees)	1,198.77	-

Annual Financial Report CO&DS Entries For Fiscal Year 2024-2025 Volusia County School District

Fund 310 Ca Account #	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Account #	mital Dania da CORI Danida		
Account #	pital Projects, COBI Bonds		
	Description		
11XX	Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2024-25 fiscal year.		
	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	funding for the 2024-25 fiscal year.		
Funa 210 De	bt Service Advance Bond Refunding		
Account #	<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 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
rund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credit
		Dobit	<u> </u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	2,671,473.85	
9200/730	Dues and Fees (Administrative expense)	2,891.49	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,579,313.12
3325	Interest on Undistributed CO&DS		95,052.22
	0&DS disbursements, investment earnings, treasury fees, and enue for the 2024-25 fiscal year.		
deletted teve	nide for the 2024-20 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		_
	ŭ		
2632	Deferred Revenues - Unavailable - Prior Year	5,048.12	
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		5,048.12
3325			
	023-24 deferred revenue.		
To reverse 2	023-24 deferred revenue.		
To reverse 2	023-24 deferred revenue. Interest on Undistributed CO&DS	-	
To reverse 20 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
To reverse 2	023-24 deferred revenue. Interest on Undistributed CO&DS		Ī
To reverse 20 3325 1220	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	-
To reverse 20 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	Ē
To reverse 20 3325 1220 7500/730	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	-
To reverse 20 3325 1220 7500/730	023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	:
To reverse 20 3325 1220 7500/730	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	:
To reverse 20 3325 1220 7500/730	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	:
To reverse 20 3325 1220 7500/730 2230 3325	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
To reverse 2/ 3325 1220 7500/730 2230 3325	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	:
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	D23-24 deferred revenue. Interest on Undistributed CO&DS	-	
To reverse 2/ 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	D23-24 deferred revenue. Interest on Undistributed CO&DS		
To reverse 2/ 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310	Due from Other Agencies Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Percental Fund Description Professional and Technical Services	39,278.88	
To reverse 2/ 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	D23-24 deferred revenue. Interest on Undistributed CO&DS	- - 39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7323 To record am	Interest on Undistributed CO&DS	39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Due from Other Agencies	39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De	Interest on Undistributed CO&DS	39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 33023 To record arr provided in A Fund 210 De Account #	Interest on Undistributed CO&DS	- 39,278.88	- - - 39,278.88
To reverse 2/ 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS	- - 39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De 4 9200/710 9200/720	Interest on Undistributed CO&DS	- - 39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS	39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS	- 39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record air provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS	39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record air provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS	- - 39,278.88 - - - - -	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1111 3322	Interest on Undistributed CO&DS	- - 39,278.88 - - - -	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record air provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/710 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 21114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 21114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS	- - 39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS	- - 39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 2t 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/710 323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati: Beginning fur Plus:	Interest on Undistributed CO&DS	- - 39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D: Bond ir	Interest on Undistributed CO&DS	- - 39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, releadvance refuadent. Reconciliation Beginning fur Plus: CO&D: Bond in Refund	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 2t 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/730 323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati: Beginning fur Plus: CO&D: Bond in Refunc Premiu	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in AP Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&D: Bond in Refunc Premiu Less: Princip	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, releadvance refuagent. Reconciliation Beginning fur Plus: CO&D: Bond in Refund Premiu Less: Princip Interes	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 2t 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati: Beginning fur Plus: CO&D: Bond in Refunc Premiu Less: Princip Interess Dues a	Interest on Undistributed CO&DS	39,278.88	- - - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 3220 320 321 To record de amprovided in A Fund 210 De Account # 3220 323 To record de amprovided in A Fund 210 De Account # 2000/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de amings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS	39,278.88	- - 39,278.88
To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS	39,278.88	- - - 39,278.88
To reverse 2t 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Refuncing Flus: CO&D: Bond in Refuncing Premiu Less: Princip Interes Dues a Payme Dues a Payme	Interest on Undistributed CO&DS	39,278.88	- - - 39,278.88

Wakulla County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		
No new mone	ey bond issues for the 2024-25 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	funding for the 2024-25 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	pond refunding for the 2024-25 fiscal year.		_
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2024-25 fiscal year.		
	,	D-1."	A
Year-end ent		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	- 219,896.86	
9200/730	Dues and Fees (Administrative expense)	238.01	
9200/710	Interest	200.01	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		212,310.84
3325	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, treasury fees, and		7,824.03
	enue for the 2024-25 fiscal year.		
	•		
3321	CO&DS Distributed	-	
3321 1220	CO&DS Distributed Due from Other Agencies	-	-
		-	-
		505.13	-
1220 2632 3321	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	505.13	-
1220 2632 3321 3325	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	505.13	- 505.13
1220 2632 3321 3325	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	- 505.13	- 505.13
1220 2632 3321 3325	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	- 505.13 -	- 505.13
1220 2632 3321 3325 To reverse 20	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 23-24 deferred revenue.	- 505.13 -	- 505.13
1220 2632 3321 3325 To reverse 20 3325	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	- 505.13 -	- 505.13 - -
1220 2632 3321 3325 To reverse 20 3325 1220	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	- 505.13 -	- 505.13 - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year	- 505.13 -	- 505.13 - -
1220 2632 3321 3325 To reverse 20 3325 1220	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	- 505.13 - -	- 505.13 - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	- 505.13 - -	505.13 - - - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	- 505.13 - -	- 505.13 - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	- 505.13 - -	- 505.13 - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year	- 505.13 - -	- 505.13 - - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	- 505.13 - -	- 505.13 - - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	- 505.13 - -	- 505.13 - - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account #	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	-	505.13 - - -
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	- 505.13 - - - 3,233.16	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	-	505.13
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Account #	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed for administration fees as	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Account #	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Prior Other Agencies Output Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 4200/10 9200/720	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as riciale XII, Section 9, Subsection (d) of the Florida Constitution. Interest Overview SBE/COBI Bonds Description Redemption of Principal Interest	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/720 9200/730	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS One from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 325 To record am provided in Ai Fund 210 De Account # 9200/710 9200/730 9299/761	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Adencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ricice XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 3225 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 4200/720 9200/730 9209/761 2210 1114	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ricice XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	-
1220 2632 3321 3325 To reverse 20 3326 1220 2230 3325 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De 40200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rictele XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 7500/730 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rictele XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year	-	-
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1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in At Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Reconciliation	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies OC&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teed fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	-	-
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1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refure adva	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as a tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest (revenue on Earnings Cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Interest on Undistributed CO&DS Interest (revenue on withheld MVLR) Interest on Undistributed CO&DS Interest on Und	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance reful advance reful advance reful agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiul Less: Principg Interest Dues a Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Ook Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In displace as provided in prior school year So withheld Interest (revenue on withheld MVLR) Interest	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/730 To record am provided in Al Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiul Less: Principe Interest Dues an Puymen Puym	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rictle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and cash with fiscal agent to payments of refunded bonds escrow Description Swithheld Interest (revenue on withheld MVLR) and balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) and balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) and payments Interest on Undistributed Co&DS Interest (revenue on withheld MVLR) and payments Interest on Undistributed Co&DS	-	-
1220 2632 3321 3325 To reverse 20 3325 1220 2230 3325 1220 Fund 100 Ge Account # 7200/730 To record am provided in Al Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refund Premiul Less: Principe Interest Dues an Puymen Puym	Due from Other Agencies Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS D23-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Ook Swithheld for Administration fees as cricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow Description Reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow agent in on refunded bonds Description Reversal of accrued interest above) Description Reversal of accrued bonds (admin and underwriter fees) Description Reversal of accrued bonds (admin and underwriter fees)	-	-

Walton County School District

Entries resu			
	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	Description Miscellaneous Principal/Interest Current Refunding		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	efunding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2024-25 fiscal year.		
Year-end er	itries:	Debit	Credit
		Debit	Oledii
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	-	
1220	Due from Other Agencies	468,891.71	
9200/730	Dues and Fees (Administrative expense)	507.51	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 452,715.85
3325	Interest on Undistributed CO&DS		16,683.37
	D&DS disbursements, investment earnings, treasury fees, and		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	enue for the 2024-25 fiscal year.		
3321	CO&DS Distributed	_	
1220	Due from Other Agencies		-
2632	Deferred Revenues - Unavailable - Prior Year	919.85	
3321	CO&DS Distributed		- 040.05
3321 3325	Interest on Undistributed CO&DS		919.85
3321 3325 To reverse 2	Interest on Undistributed CO&DS 023-24 deferred revenue.		919.85
3321 3325 To reverse 2 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	919.85
3321 3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	- 919.85 - -
3321 3325 To reverse 2 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS	-	919.85 - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense)	-	919.85 - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies	-	919.85 - - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	919.85 - -
3321 3325 To reverse 2 3325 1220 7500/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies	-	919.85 - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS	-	919.85 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies	-	919.85
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	-	919.85 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		919.85 - - -
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund	6,894.15	-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description		-
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Indicate XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Undistributed CO&DS Due from Other Agencies Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Indicate XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal		-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3223 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Euro 4210 D 9200/720 9200/730 9200/730 9200/730 92101111	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		- 919.85
3321 3325 To reverse 2 3325 1220 2230 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 9200/720 9200/730 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, reli	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refu	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment		-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash SBA Sinking Fund Earn		-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash SBA Sink		-
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3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deearnings, reladvance refuadvance re	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Ook Mithheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as a virticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ust service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individual Cooking Cookin		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Fund 210 D 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond i	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as a virtice XII, Section 9, Subsection (d) of the Florida Constitution. Interest Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR)		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&D Bond i Refund Refund	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Due from Other Agencies Interest Ook Mithheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as a virticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ust service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individual Cooking Cookin		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadrance refuadrance refuadrance refuadrance. Reconciliati Beginning fur Plus: CO&D Bond i Refunce	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 3325 3325 1220 Fund 100 G Account # 7200/310 3323 To record an eprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730 P200	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as a vircle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Cow		-
3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an aprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refugent. Reconciliati Beginning fu Plus: CO&D Bond i Refund Premit Less: Princip Interes	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ded bond proceeds and on refunded bonds and payments at expenditure		-
3321 3325 To reverse 2 3325 1220 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance r	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. enticle XII, Section 9, Subsection (d) of the Florida Constitution.		-
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3321 3325 To reverse 2 3325 1220 7500/730 2230 3325 1220 2230 3325 1220 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D 9200/720 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance refund	Interest on Undistributed CO&DS 023-24 deferred revenue. Interest on Undistributed CO&DS Due from Other Agencies Dues and Fees (Administrative expense) Due to Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies Interest on Undistributed CO&DS Interest on Undistributed CO&DS Due from Other Agencies eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ided bond proceeds Interest (revenue on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refund		-

Washington County School District

	Washington County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2024-25 fiscal year.		•
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2024-25 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2024-25 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2024-25 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	122,841.65 132.96	
9200/710	Interest	-	
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 118,603.85
3325	Interest on Undistributed CO&DS		4,370.76
	0&DS disbursements, investment earnings, treasury fees, and		
deferred reve	enue for the 2024-25 fiscal year.		
3321 1220	CO&DS Distributed Due from Other Agencies	-	_
	•		
2632	Deferred Revenues - Unavailable - Prior Year	386.42	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		386.42
To reverse 2	023-24 deferred revenue.		
3325	Interest on Undistributed CO&DS	_	
1220	Due from Other Agencies		-
7500/730	Dues and Fees (Administrative expense)		-
2230	Due to Other Agencies	-	
3325	Interest on Undistributed CO&DS		-
3325 1220	Interest on Undistributed CO&DS Due from Other Agencies	-	-
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	1,806.15	4 000 1-
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		1,806.15
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
	Redemption of Principal	-	
		-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
2210	Cash with Fiscal/Service Agents		-
	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		-
2210 1114 3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	-
2210 1114 3322 3326 11XX	CO&DS Withheld for SBE/COBI Bonds	-	-
Fund 210 De	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	:	
			-
2210 1114 3322	CO&DS Withheld for SBE/COBI Bonds		-
2210 1114 3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- -	-
2210 1114 3322	CO&DS Withheld for SBE/COBI Bonds	-	-