# **Alachua County School District**

Account #	abital Projects, COBI Bonos		<u>Credi</u>
	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		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9299/761 9200/730	Payments to Refunded Bond Escrow Agent  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)		-
Series 2014	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		<b>-</b>
	Accrued interest Payable (Sinking Fund Accruais)  A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end er	ntries:	Debit	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	160,929.09	
1220	Due from Other Agencies	· -	
9200/730	Dues and Fees (Administrative expense)	594.88	
9200/710	Interest		
3321	CO&DS Distributed		156,430.66
3325	Interest on Undistributed CO&DS		5,093.31
	D&DS disbursements, investment earnings, and treasury fees.		
To record Co			
	eneral Fund		
Fund 100 G Account #	Description		
Fund 100 G Account # 7200/310	<u>Description</u> Professional and Technical Services	15,942.78	
Fund 100 G Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	15,942.78	15,942.78
Fund 100 G Account # 7200/310 3323 To record an	<u>Description</u> Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	15,942.78	15,942.78
Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	15,942.78	15,942.78
Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	15,942.78	15,942.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	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		15,942.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal	765,000.00	15,942.78
Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 D  Account # 9200/710 9200/720	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	765,000.00 144,250.00	15,942.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	765,000.00	15,942.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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	765,000.00 144,250.00	15,942.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	765,000.00 144,250.00	15,942.78
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	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.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	765,000.00 144,250.00	15,942.78 15,942.78 - 890,478.56
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	765,000.00 144,250.00	
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	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.  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	765,000.00 144,250.00	- 890,478.56
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fu	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent.  Reconciliati Beginning fur Plus: CO&DS Bond intre	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intresented	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interestinate Refunde Premium	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond intt Refunde Premium Less:	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56 38.72
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inttess: Principal	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56 38.72 - - 765,000.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56 38.72 - - 765,000.00 144,250.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principal Interest of Dues an	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intression Refunde Premium Less: Principal Interest Dues an Paymen	Description Professional and Technical Services	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56 38.72 - - 765,000.00 144,250.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	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.  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  Bet 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  withheld Bet of Coency and the Service on refunded bonds escrow agent of fees on refunded bonds (admin and underwriter fees)  To on refunded bonds (admin and underwriter fees)  The coency and the service of the service of prior year and the service of the	765,000.00 144,250.00	890,478.56 38.72 28,915.92 85,857.24 890,478.56 38.72 - - 765,000.00 144,250.00

# **Baker County School District**

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</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	Premium on Sale of Bonds		-
No new mor	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	·		
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 Sorios 2014	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued	nterest for the 2013-2014 fiscal year.		
Year-end er	tries:	Debit	Credi
	apital Projects, CO&DS	<u>DCDIL</u>	<u>Orcal</u>
Account # 11XX	<u>Description</u> Cash	53,613.03	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	93.74	
9200/710	Interest	· · · · · ·	
3321	CO&DS Distributed		52,904.10
3325	Interest on Undistributed CO&DS		802.6
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	2,512.29	
3323	CO&DS Withheld for Administration		2,512.29
	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  Redemention of Principal	400 000 00	
9200/710	Redemption of Principal	100,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	14,500.00 912.76	
9200/730	Payments to Refunding Bond Escrow	312.70	
	Accrued Interest Payable	-	
2210	Cash with Fiscal/Service Agents		-
	CO&DS Withheld for SBE/COBI Bonds		112,069.5
1114		-	4.8
1114 3322	SBA Sinking Fund Earnings		3,338.3
1114 3322 3326	SBA Sinking Fund Earnings Cash		
	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record de earnings, rel	Cash  bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX To record de earnings, rel advance refu	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record de earnings, rel advance refu	Cash  bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliat	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 on of activity in fund 210, Debt Service:		
1114 3322 3326 11XX To record de earnings, reladvance refragent.  Reconciliat Beginning fu	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		8,584.3
1114 3322 3326 11XX To record de earnings, rel advance refragent.  Reconciliat Beginning fu	Cash  the 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:  Indibalance as provided in prior school year		
1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliat Beginning fu Plus: CO&DS	Cash  the 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  withheld		8,584.3° 112,069.5:
1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliat Beginning fu Plus: CO&DS Bond int	Cash  the 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:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)		112,069.5
1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	Cash  the 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:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) displayed to the payments of the prior school year withheld erest (revenue on withheld MVLR)		112,069.5
1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	Cash  the 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:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)		112,069.5
1114 3322 3326 11XX To record deernings, reladvance refuagent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less:	Cash  the 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:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) displayed to the payments of the prior school year withheld erest (revenue on withheld MVLR)		112,069.5 4.8 - -
1114 3322 3326 11XX To record deernings, reladvance refuagent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa	Cash  the 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:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) disponse for refunded bonds  In on refunded bonds		112,069.5 4.8 - - 100,000.0
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	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  ton of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  withheld erest (revenue on withheld MVLR)  d bond proceeds in on refunded bonds  payments		112,069.58 4.8° - - 100,000.00 14,500.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	Cash  the 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:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) do bond proceeds on refunded bonds  I payments expenditure diffees (fees on bond interest above) as to refunded bonds escrow agent		112,069.58 4.8° - - 100,000.00 14,500.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	Cash  the 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:  India balance as provided in prior school year  withheld  erest (revenue on withheld MVLR)  d bond proceeds in on refunded bonds  payments  expenditure  d fees (fees on bond interest above)  ts to refunded bonds escrow agent  d fees on refunded bonds (admin and underwriter fees)		
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	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  con of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) aron refunded bonds  con refunded bonds		112,069.58 4.8° - - 100,000.00 14,500.00

# **Bay County School District**

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
Account #	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		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		-
Series 2014	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2	2024.		
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)		-
	Accided interest Fayable (Slinking Fund Accidats)  A to refund callable portion of Series 2005-A new money only due		_
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.	<u> </u>	
Year-end er	tries:	<u>Debit</u>	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	155,700.47	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	549.40	
9200/710	Interest		
3321	CO&DS Distributed		151,545.94
3325 To record C	Interest on Undistributed CO&DS		4,703.93
	D&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Account #	Description Professional and Technical Continue	44 700 07	
7200/310	Professional and Technical Services	14,723.97	14 700 0
3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		14,723.97
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
WOODUITE #	Redemption of Principal	650,000.00	
200/710	Interest	181,250.00	
		9,096.28	
9200/720	SBA Sinking Fund Administration Fees	- ,	
9200/720 9200/730	Payments to Refunding Bond Escrow	-	
9200/720 9200/730 9200/761	· · · · · · · · · · · · · · · · · · ·	-	
9200/720 9200/730 9200/761 9210	Payments to Refunding Bond Escrow	-	-
9200/720 9200/730 9200/761 92210 1114 9322	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	- 815,328.09
9200/720 9200/730 9200/761 9210 1114 3322 3326	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	35.46
9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	:	35.46
9200/720 9200/730 9200/761 9210 11114 93322 9326 11XX	Payments 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	:	35.46
9200/720 9200/730 9200/761 9210 1114 93322 9326 11XX Fo record departings, rel	Payments 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	:	35.46
9200/720 9200/730 9200/761 9210 1114 93322 9326 11XX Fo record departings, reladvance refu	Payments 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	:	35.46
9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rel advance refu	Payments 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	:	815,328.09 35.46 24,982.73
9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record decarnings, reladvance refuadent.	Payments 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	-	35.46 24,982.73
9200/720 9200/730 9200/761 9200/761 9210 1114 9322 9326 11XX Fo record de earnings, rel advance refu agent.	Payments 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	-	35.46
a200/720 a200/730 a200/761 a210 a114 a322 a326 a11XX Fo record de advance refu agent. agent.	Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	-	35.46 24,982.73 102,966.45
9200/720 9200/730 9200/761 9200/761 9210 1114 9322 9326 11XX Fo record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS	Payments 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 withheld	-	35.46 24,982.73 102,966.45 815,328.08
a200/720 a200/730 a200/761 a210 a1114 a322 a326 a11XX Fo record de advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond inti	Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	-	35.46 24,982.73 102,966.45 815,328.08
a200/720 a200/730 a200/761 a210 a1114 a322 a326 a1XX Fo record de armings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond int- Refunde	Payments 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 withheld	-	35.46 24,982.73 102,966.46 815,328.08
9200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326 11XX Fo record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond int- Refunde	Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	-	35.46 24,982.73 102,966.46 815,328.08
a200/720 a200/730 a200/761 a210 a1114 a322 a326 a1XX Fo record de arrings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond interestination Refunde Premium Less:	Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	-	35.46 24,982.73 102,966.46 815,328.09 35.46
9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de parnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interestinate Premium Less: Principal	Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds	-	35.46 24,982.73 102,966.45
a200/720 a200/730 a200/761 a210 a1114 a322 a326 a1XX are record departings, reladvance refugent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of the premium Less: Principal Interest of the pure and the pu	Payments 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  Ton of activity in fund 210, Debt Service: India balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on or refunded bonds  payments expenditure d fees (fees on bond interest above)	-	35.46 24,982.73 102,966.45 815,328.05 35.46
a200/720 a200/730 a200/761 a210 a114 a322 a326 a1XX fo record de advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond intt Refunde Premium Less: Principal Interest dues an Paymen	Payments 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:	-	35.46 24,982.73 102,966.45 815,328.08 35.46 - - 650,000.00 181,250.00
a200/720 a200/730 a200/761 a210 a1114 a322 a326 a11XX Fo record de advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest i Dues an Paymen Dues an	Payments 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:		35.46 24,982.73 102,966.45 815,328.08 35.46 - - 650,000.00 181,250.00
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond intr Refunde Premium Less: Principal Interest des an Paymen Dues an	Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds In on refunded bonds  payments expenditure Id fees (fees on bond interest above) Its to refunded bonds escrow agent d fees on refunded bonds Icon refunded bonds Icon refunded bonds Icon refunded bonds		35.46 24,982.73 102,966.45 815,328.08 35.46 - - 650,000.00 181,250.00

# **Bradford County School District**

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
Account #	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 mor	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		-
Series 2014	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest if ayable (Siliking Fund Accidency)  A to refund callable portion of Series 2005-A new money only due		_
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2013-2014 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	30,082.75	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	77.99	
9200/710	Interest		
3321	CO&DS Distributed		29,493.0
3325	Interest on Undistributed CO&DS		667.7
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>	0.000.04	
7200/310	Professional and Technical Services	2,090.01	
3323 Ta rassud su	CO&DS Withheld for Administration		2,090.0
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
	<del>-</del>		
Account # 9200/710	<u>Description</u> Redemption of Principal	100,000.00	
9200/710	Interest	10,250.00	
9200/720	SBA Sinking Fund Administration Fees	1,222.91	
9200/761	Payments to Refunding Bond Escrow	-,	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		107,750.9
3326	SBA Sinking Fund Earnings	-	4.69
11XX	Cash		3,717.2
To record de	ebt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
earnings, rel	unding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rel advance refu	g		
earnings, rel advance refu agent.			
earnings, rel advance refu agent. Reconciliat	ion of activity in fund 210, Debt Service:		
earnings, rel advance refu agent. Reconciliat Beginning fu			6,819.19
earnings, rel advance refu agent. Reconciliat Beginning fu Plus:	ion of activity in fund 210. Debt Service:  Ind balance as provided in prior school year		6,819.19
earnings, rel advance refu agent. Reconciliat Beginning fu Plus: CO&DS	ion of activity in fund 210. Debt Service: and balance as provided in prior school year withheld		107,750.9
earnings, rel advance refu agent. Reconciliat Beginning fu Plus: CO&DS Bond int	ion of activity in fund 210. Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR)		
earnings, rel advance refu agent. Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	ion of activity in fund 210. Debt Service: and balance as provided in prior school year withheld		107,750.9
earnings, rel advance refu agent. Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	ion of activity in fund 210. Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By bond proceeds		107,750.9
earnings, rel advance refu agent. Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less:	ion of activity in fund 210. Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By bond proceeds		107,750.9 4.6 -
earnings, rel advance refu agent. Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principa	ion of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds a on refunded bonds		107,750.9 4.6 - - 100,000.0
earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an	ion of activity in fund 210. Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  I payments expenditure d fees (fees on bond interest above)		107,750.9 4.6 - - 100,000.0 10,250.0
earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen	ion of activity in fund 210. Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		107,750.9
earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen Dues an	ion of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		107,750.98 4.69 - - 100,000.00 10,250.00
earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen Dues an	ion of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds		107,750.98 4.69 - - 100,000.00 10,250.00

# **Brevard County School District**

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Cred
Account # I1XX	<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	ney bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	334,742.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	803.52	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,165.37	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		288,000.0
3792	Premium on Sale of Refunding Bonds		46,572.5
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,138.7
Series 2014	-A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2	2024.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	612,971.90	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,475.91	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,213.92	
9299/892	Discounts on Refunding Bonds	_,_ 10.02	
3715	Sale of Refunding Bonds		529,000.0
3792	Premium on Sale of Refunding Bonds		81,464.7
2210	Accrued Interest Payable (Sinking Fund Accruals)		6,196.9
	-A to refund callable portion of Series 2005-A new money only due		2,100.0
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
/	- And	D-1-14	0
ear-end er		<u>Debit</u>	Cred
und 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
1XX	Cash	400,610.23	
220	Due from Other Agencies	-	
200/730	Dues and Fees (Administrative expense)	1,510.50	
200/710	Interest		
3321	CO&DS Distributed		389,187.9
3325	Interest on Undistributed CO&DS		12,932.8
o record Co	O&DS disbursements, investment earnings, and treasury fees.		
und 100 G	eneral Fund		
Account #	<u>Description</u>		
200/310	Professional and Technical Services	40,481.46	
3323	CO&DS Withheld for Administration		40,481.4
	nounts withheld from MVLR for actual administration fees as		
rovided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
200/710	Redemption of Principal	1,945,000.00	
200/720	Interest	371,667.50	
200/730	SBA Sinking Fund Administration Fees	17,255.52	
200/761	Payments to Refunding Bond Escrow	-	
210	Accrued Interest Payable	-	
114	Cash with Fiscal/Service Agents		-
322	CO&DS Withheld for SBE/COBI Bonds		2,269,094.6
326	SBA Sinking Fund Earnings	-	98.6
1XX	Cash		64,729.7
	ebt service payments, MVLR withheld for debt service, investment		
earnings, rel	ated fees, reversal of accrued interest, and transfer of prior year		
dvance refu	unding cash with fiscal agent to payments of refunded bonds escrow		
	to at a children from 1 040. Dalet Camilana		
igent.	ion of activity in fund 210. Dent Service:		212 102 1
igent. Reconciliati	ion of activity in fund 210, Debt Service:		212,182.1
agent. <b>Reconciliat</b> i Beginning fu	and balance as provided in prior school year		
egent. Reconciliati Beginning fu Plus:	and balance as provided in prior school year		2 269 094 6
egent.  Reconciliation  Beginning fur  Plus:  CO&DS	and balance as provided in prior school year withheld		
Reconciliation  Reginning fur  Plus:  CO&DS  Bond into	withheld erest (revenue on withheld MVLR)		98.6
Reconciliation Reginning fur Plus: CO&DS Bond interpretable	and balance as provided in prior school year withheld		98.6 817,000.0
Reconciliation Reginning fur Plus: CO&DS Bond interpretable	withheld erest (revenue on withheld MVLR) d bond proceeds		98.6 817,000.0
Reconciliati Reginning fu Plus: CO&DS Bond int Refunde Premium Less:	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		98.6 817,000.0 128,037.3
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		98.6 817,000.0 128,037.3 1,945,000.0
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		98.6 817,000.0 128,037.3 1,945,000.0 371,667.5
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above)		98.6 817,000.0 128,037.3 1,945,000.0 371,667.5 17,255.5
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Permium Less: Principal Interest Dues an Paymen	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure		98.6 817,000.0 128,037.3 1,945,000.0 371,667.5 17,255.5 334,742.4
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest ( Dues an Paymen Dues an	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds secrow agent		98.6 817,000.0 128,037.3 1,945,000.0 371,667.5 17,255.5 334,742.4
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest ( Dues an Paymen Dues an	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	_	2,269,094.6 98.6 817,000.0 128,037.3 1,945,000.0 371,667.5 17,255.5 334,742.4 5,658.7

# **Broward County School District**

	apital Projects, COBI Bonds	<u>Debit</u>	
V CCOII2+ #	apital Projects, COBI Bonds  Description		
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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014- through 1/1/2	-A to refund callable portion of Series 2004-A due from 1/1/2015		
Ū			
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
1114 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)		-
	-A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end en	ntries:	Debit	Credi
	apital Projects, CO&DS	<u> </u>	<u>0.00.</u>
Account # 11XX	<u>Description</u> Cash	1,426,599.41	
1220	Due from Other Agencies	1,420,333.41	
9200/730	Dues and Fees (Administrative expense)	6,318.56	
9200/730	Interest	0,510.50	
3321	CO&DS Distributed		1,378,818.98
3325	Interest on Undistributed CO&DS		54,098.99
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Fund 100 G			
	Description		
Account #	<u>Description</u> Professional and Technical Services	169.337.40	
Account # 7200/310	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	169,337.40	169.337.4
Account # 7200/310 3323	Professional and Technical Services	169,337.40	169,337.40
Account # 7200/310 3323 To record an	Professional and Technical Services CO&DS Withheld for Administration	169,337.40	169,337.40
Account # 7200/310 3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	169,337.40	169,337.4
Account # 7200/310 3323 To record an provided in A Fund 210 De	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.	169,337.40	169,337.4
Account # 7200/310 3323 To record an provided in Fund 210 De	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.	169,337.40 7,935,000.00	169,337.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	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		169,337.4
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730	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	7,935,000.00	169,337.4
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761	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	7,935,000.00 2,000,203.75	169,337.4
Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210	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	7,935,000.00 2,000,203.75	169,337.4
Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/761 2210 11114	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	7,935,000.00 2,000,203.75	
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	7,935,000.00 2,000,203.75	9,741,003.6
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326	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	7,935,000.00 2,000,203.75	9,741,003.6; 423.6
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	7,935,000.00 2,000,203.75	9,741,003.6
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	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 Bebt 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	7,935,000.00 2,000,203.75	9,741,003.6; 423.6
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati	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 Bebt 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  sion of activity in fund 210, Debt Service:	7,935,000.00 2,000,203.75	9,741,003.6; 423.6 290,654.1;
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fu	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 Bebt 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	7,935,000.00 2,000,203.75	9,741,003.6; 423.6
Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6 290,654.1; 1,136,120.5;
Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6: 423.6 290,654.18 1,136,120.5: 9,741,003.6:
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adyance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond into	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6 290,654.1; 1,136,120.5;
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6: 423.6 290,654.18 1,136,120.5: 9,741,003.6:
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond intu Refunde Premium	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6 423.6 290,654.1 1,136,120.5 9,741,003.6
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6 290,654.1; 1,136,120.5; 9,741,003.6; 423.6
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6 290,654.1; 1,136,120.5; 9,741,003.6; 423.6; 
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6: 423.6 290,654.18 1,136,120.5: 9,741,003.6:
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6; 290,654.1; 1,136,120.5; 9,741,003.6; 423.6; - - 7,935,000.0; 2,000,203.7;
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of the premium Less: Principal Interest of Dues and Paymentice.	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6; 290,654.1; 1,136,120.5; 9,741,003.6; 423.6; - - 7,935,000.0; 2,000,203.7;
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of Dues an Payment Du	Professional and Technical Services	7,935,000.00 2,000,203.75	9,741,003.6; 423.6; 290,654.1; 1,136,120.5; 9,741,003.6; 423.6; - - 7,935,000.0; 2,000,203.7;

# **Calhoun County School District**

Fund 310 Ca	apital Projects, COBI Bonds	<del></del>	<u>Credi</u>
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	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		_
No new mon	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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)		_
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	•		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credi
		<u> </u>	<u></u>
Funa 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	65,845.29	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	37.25	
9200/710	Interest		
3321	CO&DS Distributed		65,563.5
3325	Interest on Undistributed CO&DS		318.9
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
i ana ioo o	Description		
Account #		998.43	
Account # 7200/310	Professional and Technical Services  CO&DS Withheld for Administration	998.43	998.4
Account # 7200/310 3323	Professional and Technical Services	998.43	998.4
Account # 7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration	998.43	998.43
Account # 7200/310 3323 To record am provided in A	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.	998.43	998.43
Account # 7200/310 3323 To record am provided in A Fund 210 De	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.	998.43	998.4
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	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.  Pebt Service, SBE/COBI Bonds Description	998.43	998.4
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	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.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal	998.43	998.4
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	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	998.43	998.4
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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	998.43	998.4
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	998.43	998.4
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	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.  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	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322	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.  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	998.43	998.4
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	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.  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	998.43	998.4
Account # 7200/310 3323 To record am provided in A	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.  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	998.43	998.4: - - -
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	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.  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	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	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.  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	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	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.  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	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	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.  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	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent.	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.  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	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	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.  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:	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladad and an erefuagent.  Reconciliati Beginning fu	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.  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	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladad and and and and and and and and and	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.  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 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:  Indicated the service of the se	998.43	998.4
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 312X To record de earnings, reladvance refuadevance refuadevance refuadent.  Reconciliati Beginning fu Plus: CO&DS	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.  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 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: Indicated the service of the servi	998.43	998.4
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadevance refuadevance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	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.  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 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 withheld erest (revenue on withheld MVLR)	998.43	998.4
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde	Professional and Technical Services	998.43	998.4
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium	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.  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 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 withheld erest (revenue on withheld MVLR)	998.43	998.4
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less:	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.  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 withheld Berest (revenue on withheld MVLR) Ad bond proceeds On refunded bonds	998.43	998.4
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal	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.  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 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 withheld Brest (revenue on withheld MVLR) Ad bond proceeds On refunded bonds  payments	998.43	998.4
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e	Professional and Technical Services	998.43	998.4
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle 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: India balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) India bond proceeds In on refunded bonds  payments Expenditure If fees (fees on bond interest above)	998.43	998.4
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest en Premium Less: Principal Interest en Dues and Payment	Professional and Technical Services	998.43	998.4
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunder Premium Less: Principal Interest e Dues and Payment Dues and	Professional and Technical Services	998.43	998.4
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and	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.  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: and balance as provided in prior school year withheld Brest (revenue on withheld MVLR) Ad bond proceeds on refunded bonds  payments Expenditure Defees on bond interest above) Set or refunded bonds escrow agent Defees on refunded bonds (admin and underwriter fees) On refunded bonds  Description  Redemption fees as  Description Redemption R	998.43	998.4

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# **Charlotte County School District**

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
_			
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		_
	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
-			
Account #	Description  Description  Description		
9299/761	Payments to Refunded Bond Escrow Agent  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	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
Series 2014	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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)		-
	A to refund callable portion of Series 2005-A new money only due		
from 1/1/201	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	nterest for the 2013-2014 fiscal year.		
Year-end er	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	108,551.62	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	384.41	
9200/710	Interest		
3321	CO&DS Distributed		105,644.7
3325	Interest on Undistributed CO&DS		3,291.32
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	10,302.30	
3323	CO&DS Withheld for Administration	•	10,302.30
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	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	455,000.00	
9200/720	Interest	127,000.00	
9200/730	SBA Sinking Fund Administration Fees	6,785.43	
9200/761	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
1114	CO&DS Withheld for SBE/COBI Bonds		570,872.99
1114 3322	SBA Sinking Fund Earnings	-	24.83
1114 3322 3326	· · · · · · · · · · · · · · · · · · ·		17,887.6
1114 3322 3326 11XX	Cash		
1114 3322 3326 11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record de earnings, rel	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX To record de earnings, rel advance refu	Cash bt service payments, MVLR withheld for debt service, investment		
earnings, rel advance refu agent.	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		
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliat	Cash  the 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:		
1114 3322 3326 11XX To record de earnings, reladvance refragent.  Reconciliat Beginning fu	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		72,539.35
1114 3322 3326 11XX To record de earnings, rel advance refragent.  Reconciliat Beginning fu	Cash  the 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:  Indibalance as provided in prior school year		
1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliat Beginning fu Plus: CO&DS	Cash  the 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  withheld		570,872.99
1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliat Beginning fu Plus: CO&DS Bond int	Cash  the 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:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)		
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	Cash  the 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:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) displayed to the payments of transfer of prior year withheld erest (revenue on withheld MVLR)		570,872.99
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun	Cash  the 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:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)		570,872.99
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	Cash  the 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:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) disponse for refunded bonds  In on refunded bonds		570,872.99 24.83 - -
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	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  on of activity in fund 210, Debt Service:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) don't proceeds a on refunded bonds  In payments		570,872.99 24.83 - - 455,000.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	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  con of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  payments expenditure		570,872.99 24.83 - - - 455,000.00 127,000.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	Cash  abbt 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  and on of activity in fund 210, Debt Service:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) discontinued bonds  In on refunded bonds  In payments expenditure diffees (fees on bond interest above)		570,872.99 24.83 - - 455,000.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	Cash  the 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:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) do bond proceeds In on refunded bonds  In payments  In paym		570,872.99 24.83 - - - 455,000.00 127,000.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	Cash  abbt 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  and on of activity in fund 210, Debt Service:  Indicate the provided in prior school year withheld erest (revenue on withheld MVLR) discontinued bonds  In on refunded bonds  In payments expenditure diffees (fees on bond interest above)		570,872.99 24.83 - - - 455,000.00 127,000.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	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  con of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  withheld  erest (revenue on withheld MVLR)  d bond proceeds on refunded bonds  payments  expenditure  d fees (fees on bond interest above)  ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) c on refunded bonds		570,872.99 24.83 - - - 455,000.00 127,000.00

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Citrus County School District

Account #	anital Projects COBI Bongs		
with a state of the state of th	apital Projects, COBI Bonds		
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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest Payable (Slinking Pulla Accidas)  A to refund callable portion of Series 2004-A due from 1/1/2015		-
through 1/1/2	•		
•	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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash Assessed Interest Provide	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
INO accided	Therest for the 2010-2014 fiscal year.		
Year-end er	etries:	<u>Debit</u>	<u>Credi</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	99,800.23	
1220	Due from Other Agencies		
9200/730	Dues and Fees (Administrative expense)	351.44	
9200/710	Interest		
3321	CO&DS Distributed		97,142.70
3325	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		3,008.97
To rocord ('/			
Fund 100 G			
Fund 100 G Account #	Description	0.440.50	
Fund 100 G Account # 7200/310	<u>Description</u> Professional and Technical Services	9,418.50	0.449.50
Fund 100 G Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	9,418.50	9,418.50
Fund 100 G Account # 7200/310 3323 To record an	<u>Description</u> Professional and Technical Services	9,418.50	9,418.50
Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	9,418.50	9,418.50
Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	9,418.50	9,418.50
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	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		9,418.50
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	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.	415,000.00	9,418.50
Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 D  Account # 9200/710 9200/720	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		9,418.50
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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	415,000.00 116,500.00	9,418.50
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	415,000.00 116,500.00	9,418.50
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	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.  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	415,000.00 116,500.00	9,418.50
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322	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.  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	415,000.00 116,500.00	- 521,338.80
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	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.  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	415,000.00 116,500.00	521,338.80 22.67
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services	415,000.00 116,500.00	- 521,338.80
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliati	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67 15,292.27
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fu	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services	415,000.00 116,500.00	521,338.86 22.67 15,292.27
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services	415,000.00 116,500.00	521,338.8 22.67 15,292.27 65,474.76 521,338.80
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent.  Reconciliati Beginning fur Plus: CO&DS Bond intre	Description Professional and Technical Services	415,000.00 116,500.00	521,338.86 22.67 15,292.27
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intresented	Description Professional and Technical Services	415,000.00 116,500.00	521,338.8 22.67 15,292.27 65,474.76 521,338.80
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interestinate Refunde Premium	Description Professional and Technical Services	415,000.00 116,500.00	521,338.8 22.67 15,292.27 65,474.76 521,338.80
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond intt Refunde Premium Less:	Description Professional and Technical Services	415,000.00 116,500.00	521,338.8( 22.6; 15,292.2; 65,474.7( 521,338.8( 22.6;
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67 15,292.27 65,474.76 521,338.8 22.67 -
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interest and the remium Less: Principal Interest of the rest of th	Description Professional and Technical Services	415,000.00 116,500.00	521,338.8 22.67 15,292.27 65,474.76 521,338.80
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67 15,292.27 65,474.76 521,338.80 22.67 - - 415,000.00 116,500.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services	415,000.00 116,500.00	521,338.80 22.67 15,292.27 65,474.76 521,338.80 22.67 - - 415,000.00 116,500.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	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  Bebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  In payments Expenditure Ind fees (fees on bond interest above) Its to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) In on refunded bonds In payments In the service of the prior school year  Indication of the prior year  Indication of	415,000.00 116,500.00	521,338.80 22.67 15,292.27 65,474.76 521,338.80 22.67 - - 415,000.00 116,500.00

**Clay County School District** 

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Cred</u> i
Account #	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 mor	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
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)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	_	-
No accrued	interest for the 2013-2014 fiscal year.		
Year-end er		Debit	Credi
		Debit	Creu
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	125 059 60	
1220	Due from Other Agencies	425,058.69	
9200/730	Dues and Fees (Administrative expense)	774.69	
9200/710	Interest	774.00	
3321	CO&DS Distributed		419,200.5
3325	Interest on Undistributed CO&DS		6,632.8
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	20,761.77	
	CO&DS Withheld for Administration		20,761.7
	nounts withheld from MVLR for actual administration fees as		
3323			
3323 To record ar	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record ar provided in <i>P</i>	Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds		
3323 To record ar provided in <i>I</i> Fund 210 D	· · · · · · · · · · · · · · · · · · ·		
3323 To record an provided in A Fund 210 D Account # 9200/710	ebt Service, SBE/COBI Bonds  Description  Redemption of Principal	795,000.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720	ebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	168,700.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	168,700.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	168,700.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	168,700.00	- 94/155.7
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322	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	168,700.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 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	168,700.00	- 944,155.7 41.0 30,272.5
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 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	168,700.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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	168,700.00	41.0
3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refe	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	168,700.00	41.0
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refe	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	168,700.00	41.0
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	168,700.00	41.0
3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliat	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	168,700.00	41.0
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adent.  Reconciliat 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 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	168,700.00	41.0 30,272.5 98,926.4
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: 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 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld	168,700.00	98,926.4 944,155.7
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond int	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR)	168,700.00	41.0 30,272.5 98,926.4
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadavance refuadavance refuagent.  Reconciliat Beginning fur Plus: CO&DS Bond int Refunde	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Berest (revenue on withheld MVLR) Ind bond proceeds	168,700.00	98,926.4 944,155.7
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR)	168,700.00	98,926.4 944,155.7
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadrance refundrance refundran	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds	168,700.00	98,926.4 944,155.7 41.0
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadvance refuadrance for Plus: CO&DS Bond int Refunde Premiun Less: Principa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds	168,700.00	98,926.4 944,155.7 41.0 795,000.0
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliate Beginning fu 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 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds	168,700.00	98,926.4 944,155.7 41.0 795,000.0 168,700.0
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu 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 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure	168,700.00	98,926.4 944,155.7
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	168,700.00	98,926.4 944,155.7 41.0 795,000.0 168,700.0
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance re	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	168,700.00	98,926.4 944,155.7 41.0 795,000.0 168,700.0

**Collier County School District** 

	apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
Account #	Description		
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		_
	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210			-
	Accrued Interest Payable (Sinking Fund Accruals)		-
through 1/1/2	A to refund callable portion of Series 2004-A due from 1/1/2015		
•	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 - 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)		-
	A to refund callable portion of Series 2005-A new money only due		_
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credi
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	735,626.91	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,004.87	
9200/710	Interest	1,004.01	
3321	CO&DS Distributed		728,028.13
3325	Interest on Undistributed CO&DS		8,603.6
	D&DS disbursements, investment earnings, and treasury fees.		0,000.00
	eneral Fund		
	<u>Description</u>		
Account #	Professional and Technical Services	26 930 64	
Account # 7200/310	Professional and Technical Services CO&DS Withheld for Administration	26,930.64	26,930,64
Account # 7200/310 3323	CO&DS Withheld for Administration	26,930.64	26,930.64
Account # 7200/310 3323 To record an		26,930.64	26,930.64
Account # 7200/310 3323 To record an provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	26,930.64	26,930.64
Account # 7200/310 3323 To record an provided in <i>P</i> Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.	26,930.64	26,930.64
Account # 7200/310 3323 To record an provided in <i>P</i> Fund 210 Do Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description		26,930.64
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Beht Service, SBE/COBI Bonds  Description Redemption of Principal	860,000.00	26,930.64
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	860,000.00 201,500.00	26,930.64
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Beht Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	860,000.00	26,930.64
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761	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	860,000.00 201,500.00	26,930.64
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210	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	860,000.00 201,500.00	26,930.64
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 11114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	860,000.00 201,500.00	
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 11114 33322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	860,000.00 201,500.00	1,040,417.23
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	860,000.00 201,500.00	1,040,417.23 45.21
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	860,000.00 201,500.00	1,040,417.23
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	860,000.00 201,500.00	1,040,417.23 45.21
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	860,000.00 201,500.00	1,040,417.23 45.21
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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 bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	860,000.00 201,500.00	1,040,417.23 45.21
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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 bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	860,000.00 201,500.00	1,040,417.23 45.21
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 anding cash with fiscal agent to payments of refunded bonds escrow	860,000.00 201,500.00	1,040,417.23 45.21
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu	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 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  on of activity in fund 210, Debt Service: Indiduction and transfer of prior school year	860,000.00 201,500.00	1,040,417.23 45.29 33,393.00
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	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 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  on of activity in fund 210, Debt Service: Indiduction and transfer of prior school year	860,000.00 201,500.00	1,040,417.23 45.29 33,393.00
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	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 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  on of activity in fund 210, Debt Service: Indiduction and transfer of prior school year	860,000.00 201,500.00	1,040,417.2: 45.2! 33,393.00
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadavance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indoor of better the payments of t	860,000.00 201,500.00	1,040,417.2: 45.2! 33,393.0( 117,248.0) 1,040,417.2;
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadavance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	CO&DS Withheld for Administration nounts withheld from MVLR for actual 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: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	860,000.00 201,500.00	1,040,417.2: 45.2! 33,393.0( 117,248.0) 1,040,417.2;
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Betest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	860,000.00 201,500.00	1,040,417.2: 45.2! 33,393.0( 117,248.0) 1,040,417.2;
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indoor of better the payments of t	860,000.00 201,500.00	1,040,417.2: 45.2! 33,393.0( 117,248.0) 1,040,417.2;
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interestinate Refunde Premium Less: Principal	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Betest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	860,000.00 201,500.00	1,040,417.2; 45.2; 33,393.0; 117,248.0; 1,040,417.2; 45.2;
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest earnings and intere	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  payments Expenditure Ind fees (fees on bond interest above)	860,000.00 201,500.00	1,040,417.23 45.23 33,393.06 117,248.02 1,040,417.23 45.23 
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest and the premium Less: Principal Interest and Payment	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 bbt 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  on of activity in fund 210, Debt Service: Indicate the payments of th	860,000.00 201,500.00	1,040,417.23 45.23 33,393.06 1,040,417.23 45.23  860,000.00 201,500.00
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuade and provided in A Reconciliati Beginning fu Plus: CO&DS Bond interest of Dues and Payment Dues	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 bbt 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  on of activity in fund 210, Debt Service: Indicate the payments of th	860,000.00 201,500.00	1,040,417.23 45.23 33,393.06 1,040,417.23 45.23  860,000.00 201,500.00
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuade and provided in A Reconciliati Beginning fu Plus: CO&DS Bond interest of Dues and Payment Dues	CO&DS Withheld for Administration nounts 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 but 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  Ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  Description  Description  Redemption of Principal Interest Payments Pa	860,000.00 201,500.00	1,040,417.23 45.23 33,393.06 1,040,417.23 45.23  860,000.00 201,500.00

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# **Columbia County School District**

. u.iu 3 iu C	ılting from bond issuance and refunding: apital Projects, COBI Bond <u>s</u>	<u>Debit</u>	<u>Credi</u>
V 0001124 #			
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 mor	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest Payable (Slinking Punia Accidals)  A to refund callable portion of Series 2004-A due from 1/1/2015		-
through 1/1/2	•		
U	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)		-
	-A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable interest for the 2013-2014 fiscal year.		-
	·		
Year-end er	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	77,047.12	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	195.93	
9200/710	Interest		75 505 4
3321	CO&DS Distributed Interest on Undistributed CO&DS		75,565.47
3325 To record Co	D&DS disbursements, investment earnings, and treasury fees.		1,677.58
	eneral Fund		
Account #	<u>Description</u> Professional and Technical Services	5 251 0E	
7200/310 3323	CO&DS Withheld for Administration	5,251.05	5,251.05
	nounts withheld from MVLR for actual administration fees as		5,251.00
	Touris Million Holl III van detad. darimier die de		
To record ar	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
To record ar provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
To record ar provided in <i>F</i> <b>Fund 210 D</b>	ebt Service, SBE/COBI Bonds		
To record ar provided in <i>F</i> Fund 210 D Account #	ebt Service, SBE/COBI Bonds  Description	225.000 00	
To record ar provided in A Fund 210 D Account # 9200/710	ebt Service, SBE/COBI Bonds	225,000.00 49,750.00	
To record an provided in A Fund 210 D Account # 9200/710 9200/720	ebt Service, SBE/COBI Bonds  Description  Redemption of Principal		
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	49,750.00	
To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	49,750.00	
To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 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	49,750.00	-
To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	49,750.00	- 269,253.4
To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326	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	49,750.00	11.7
To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 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	49,750.00	
To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 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 ebt service payments, MVLR withheld for debt service, investment	49,750.00	11.7
To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deearnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	49,750.00	11.7
To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refe	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	49,750.00	11.7
To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	49,750.00	11.7
To record ar provided in A Fund 210 D Account # 9200/710 99200/730 9200/761 2210 1114 3322 3326 11XX To record deernings, reladvance refuagent.  Reconciliat	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	49,750.00	9,038.10
To record ar provided in A Fund 210 D Account # 9200/710 99200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	49,750.00	11.7
To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu 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 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	49,750.00	9,038.10 29,479.84
To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: 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 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld	49,750.00	29,479.84 269,253.44
To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning for Plus: CO&DS Bond int	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Set 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Berest (revenue on withheld MVLR)	49,750.00	9,038.10 29,479.84
To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliat Beginning fur Plus: CO&DS Bond int Refunde	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	49,750.00	29,479.84 269,253.44
To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Set 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Berest (revenue on withheld MVLR)	49,750.00	29,479.84 269,253.44
To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun 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 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: und balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds	49,750.00	29,479.84 269,253.44
To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	49,750.00	29,479.84 269,253.44 11.7
To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on or refunded bonds	49,750.00	29,479.84 269,253.44 11.7
To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunden Less: Principa Interest Dues an Paymen	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	49,750.00	29,479.84 269,253.44 11.7 - 225,000.00 49,750.00
To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu 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 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	49,750.00	29,479.84 269,253.44 11.7 - 225,000.00 49,750.00
To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen Dues an Dues an	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) to on refunded bonds	49,750.00	29,479.84 269,253.44 11.7 - 225,000.00 49,750.00

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# **Dade County School District**

runa siv Ca	enital Projects CORI Rends		
	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		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	3,444,073.85	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,266.77	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	11,989.54	
9299/892	Discounts on Refunding Bonds	11,000.04	
	· · · · · · · · · · · · · · · · · · ·	-	0.000.000.00
3715	Sale of Refunding Bonds		2,963,000.0
3792	Premium on Sale of Refunding Bonds		479,245.7
2210	Accrued Interest Payable (Sinking Fund Accruals)		22,084.4
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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 - 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)		-
	A to refund callable portion of Series 2005-A new money only due		
rom 1/1/201	6 through 1/1/2025.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 Na	Accrued Interest Payable		-
No accrued I	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1,455,758.00	
		1,400,700.00	
1220	Due from Other Agencies		
9200/730	Dues and Fees (Administrative expense)	8,486.25	
	Interest		
3321	CO&DS Distributed		, ,
3321 3325	Interest on Undistributed CO&DS		, ,
9200/710 3321 3325 To record CC			, ,
3321 3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		, ,
3321 3325 To record CC <b>Fund 100 G</b> e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		, ,
3321 3325 To record CC <b>Fund 100 Ge</b> Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund	227,430.09	, ,
3321 3325 To record CC Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description	227,430.09	72,658.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description Professional and Technical Services	227,430.09	72,658.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	227,430.09	72,658.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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.	227,430.09	72,658.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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.	227,430.09	72,658.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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		72,658.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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	11,360,000.00	72,658.13
3321 3325 To record CC 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  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	11,360,000.00 2,458,667.50	72,658.13
3321 3325 To record CC 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  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	11,360,000.00	72,658.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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	11,360,000.00 2,458,667.50	72,658.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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	11,360,000.00 2,458,667.50	72,658.13
3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as saticle 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	11,360,000.00 2,458,667.50	72,658.13
3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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	11,360,000.00 2,458,667.50	72,658.11 227,430.0
3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as saticle 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	11,360,000.00 2,458,667.50	72,658.13 227,430.00 13,542,989.79
3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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	11,360,000.00 2,458,667.50	72,658.13 227,430.09 13,542,989.79 588.90
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	11,360,000.00 2,458,667.50	72,658.13 227,430.09 13,542,989.79 588.90
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	11,360,000.00 2,458,667.50	72,658.13 227,430.00 13,542,989.73 588.9
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	11,360,000.00 2,458,667.50	72,658.13 227,430.00 13,542,989.73 588.9
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	11,360,000.00 2,458,667.50	72,658.13 227,430.00 13,542,989.73 588.9
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	11,360,000.00 2,458,667.50	1,391,586.1; 72,658.1; 227,430.09 227,430.09 13,542,989.79 588.90 454,351.1;
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow  Tourist Fund Tou	11,360,000.00 2,458,667.50	72,658.13 227,430.09 13,542,989.79 588.9 454,351.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	11,360,000.00 2,458,667.50	72,658.13 227,430.09 13,542,989.79 588.9 454,351.13
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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 surticle 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 anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the service of the serv	11,360,000.00 2,458,667.50	72,658.1: 227,430.0: 13,542,989.7: 588.9: 454,351.1:
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 and 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 payments of the service withheld	11,360,000.00 2,458,667.50	72,658.13 227,430.09 13,542,989.7 588.9 454,351.13 1,462,465.40 13,542,989.7
3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 Dc Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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: Ind balance as provided in prior school year  withheld Brest (revenue on withheld MVLR)	11,360,000.00 2,458,667.50	72,658.1: 227,430.0: 13,542,989.7: 588.9: 454,351.1: 1,462,465.4: 13,542,989.7:
3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 Dc Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 and 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 payments withheld	11,360,000.00 2,458,667.50	72,658.1: 227,430.0: 13,542,989.7: 588.9: 454,351.1: 1,462,465.4: 13,542,989.7: 588.9:
3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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: Ind balance as provided in prior school year  withheld Brest (revenue on withheld MVLR)	11,360,000.00 2,458,667.50	72,658.13 227,430.09 13,542,989.79 588.90 454,351.13 1,462,465.40 13,542,989.79 588.90 2,963,000.00
3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as inticle 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 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  withheld Brest (revenue on withheld MVLR) Ind bond proceeds	11,360,000.00 2,458,667.50	72,658.1: 227,430.0: 13,542,989.7: 588.9: 454,351.1: 1,462,465.4: 13,542,989.7: 588.9: 2,963,000.0:
3321 3325 To record CC Fund 100 Gc Fund 100 Gc Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 Dc Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundec Premium Less:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld Derest (revenue on withheld MVLR) Debt Derevice: Ind bond proceeds In on refunded bonds	11,360,000.00 2,458,667.50	13,542,989.7: 588.9: 454,351.1: 1,462,465.4: 13,542,989.7: 588.9: 2,963,000.0: 479,245.7
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services	11,360,000.00 2,458,667.50	13,542,989.7: 588.9: 454,351.1: 1,462,465.4: 13,542,989.7: 588.9: 2,963,000.0: 479,245.7: 11,360,000.0
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services	11,360,000.00 2,458,667.50	13,542,989.75 588.96 454,351.13 1,462,465.46 13,542,989.75 588.96 2,963,000.06 479,245.76
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Unticle 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  Payments Expenditure Indees (fees on bond interest above)	11,360,000.00 2,458,667.50	13,542,989.75 588.96 454,351.13 1,462,465.46 13,542,989.75 588.96 2,963,000.06 479,245.76 11,360,000.06 2,458,667.56 179,262.33
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 bit 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  Fon of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indicate the service of the servi	11,360,000.00 2,458,667.50	1,462,465.40 13,542,989.79 588.90 454,351.13 1,462,465.40 13,542,989.79 588.90 2,963,000.00 479,245.70 11,360,000.00 2,458,667.50 179,262.33 3,444,073.88
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunder Permium Less: Principal Interest e Dues and Payment Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Rounts 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 bt 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  Fon of activity in fund 210, Debt Service: Individual cash provided in prior school year  Withheld Benest (revenue on withheld MVLR) Debt Service (fees on bond interest above) Description Descri	11,360,000.00 2,458,667.50	13,542,989.75 588.96 454,351.13 1,462,465.46 13,542,989.75 588.96 2,963,000.06 479,245.76 11,360,000.06 2,458,667.56 179,262.33
asset asset and asset as	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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  Son of activity in fund 210, Debt Service; and balance as provided in prior school year  withheld Benest (revenue on withheld MVLR)  did bond proceeds and refunded bonds  payments  Expenditure did fees (fees on bond interest above) s to refunded bonds escrow agent did fees on refunded bonds (admin and underwriter fees) on refunded bonds	11,360,000.00 2,458,667.50	1,462,465.40 13,542,989.79 588.90 454,351.13 1,462,465.40 13,542,989.79 588.90 2,963,000.00 479,245.70 11,360,000.00 2,458,667.50 179,262.33 3,444,073.88

# **Desoto County School District**

runu 310 C	apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
A 000 upt #			
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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	·		
•	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 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)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
rom 1/1/201	6 through 1/1/2025.		
-und 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No seerued i	Accrued Interest Payable		-
No accided i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	32,020.83	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	103.59	
9200/710	Interest		
3321	CO&DS Distributed		31,237.5
າງາ	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		886.89
3325 To record CO	Jabo disbursements, investment earnings, and treasury rees.		
To record Co	amount Fried		
To record Co	eneral Fund		
To record Co Fund 100 G Account #	Description	2 776 08	
To record Co Fund 100 G Account # 7200/310	<u>Description</u> Professional and Technical Services	2,776.08	2 776 0
To record C0 Fund 100 G Account # 7200/310 3323	Description	2,776.08	2,776.0
To record Co Fund 100 G Account # 7200/310 3323 To record an	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	2,776.08	2,776.0
Fund 100 G Account # 7200/310 3323 To record an provided in A	<u>Description</u> Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	2,776.08	2,776.0
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	2,776.08	2,776.0
Fo record CC Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 Do Account #	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.	2,776.08	2,776.0
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710	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		2,776.0
For record Co Fund 100 G Account # 7200/310 3323 For record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services	120,000.00	2,776.0
For record Co Fund 100 G Account # 7200/310 3323 For record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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	120,000.00 34,000.00	2,776.0
For record Co Fund 100 G Account # 7200/310 3323 For record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210	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	120,000.00 34,000.00	2,776.0
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	120,000.00 34,000.00	_
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	120,000.00 34,000.00	151,058.3
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	120,000.00 34,000.00	151,058.3 6.5
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	Description Professional and Technical Services	120,000.00 34,000.00	151,058.3 6.5
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services	120,000.00 34,000.00	151,058.3 6.5
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Professional and Technical Services	120,000.00 34,000.00	2,776.08 151,058.38 6.57 4,766.07
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Professional and Technical Services	120,000.00 34,000.00	151,058.3 6.5
For record Conformation of the conformation of	Description Professional and Technical Services	120,000.00 34,000.00	151,058.3 6.5
To record Conformation of the conformation of	Description Professional and Technical Services	120,000.00 34,000.00	151,058.3 6.5 4,766.0
To record Conformation of the conformation of	Description Professional and Technical Services	120,000.00 34,000.00	151,058.3 6.5 4,766.0
To record Co Fund 100 G Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 11114 33322 3326 111XX To record de earnings, reladvance refue agent. Reconciliati Beginning fur	Description Professional and Technical Services	120,000.00 34,000.00	151,058.3 6.5 4,766.0
To record Co 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 9200/761 2210 11114 33322 33326 11XX To record de earnings, rel advance refuadance refuadance refuadance fundamental plus: CO&DS	Description Professional and Technical Services	120,000.00 34,000.00	151,058.38 6.5: 4,766.00 19,434.68 151,058.38
To record Co 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 9200/761 2210 11114 33322 33326 11XX To record de earnings, rel advance refuadance refua	Description Professional and Technical Services	120,000.00 34,000.00	151,058.33 6.5 4,766.0 19,434.6
To record Conformation of the conformation of	Description Professional and Technical Services	120,000.00 34,000.00	151,058.33 6.5 4,766.0 19,434.6
To record Conformation of the conformation of	Description Professional and Technical Services	120,000.00 34,000.00	151,058.3 6.5 4,766.0 19,434.6 151,058.3 6.5
To record Conformation of the content of the conten	Description Professional and Technical Services	120,000.00 34,000.00	151,058.33 6.5 4,766.0 19,434.66 151,058.3 6.5
To record Conformation of the conformation of	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	120,000.00 34,000.00	151,058.33 6.5° 4,766.0° 19,434.60 151,058.33 6.5° -
To record Conformation of the content of the conten	Description Professional and Technical Services	120,000.00 34,000.00	151,058.33 6.5° 4,766.0° 19,434.66 151,058.33 6.5° - 120,000.00 34,000.00
To record Conformation of the count of the c	Description Professional and Technical Services	120,000.00 34,000.00	151,058.33 6.5° 4,766.0° 19,434.66 151,058.33 6.5° - 120,000.00 34,000.00
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interest of Dues an Payment Dues an Payment Dues an Payment Council 100 Coun	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 Bot 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds In payments Bexpenditure Ind fees (fees on bond interest above) Its to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees)	120,000.00 34,000.00	151,058.38 6.5: 4,766.00 19,434.68 151,058.38 6.5:
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interest of Dues an Payment Dues an Payment Dues an Payment Council 100 Coun	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.  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 Bet 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  withheld Betest (revenue on withheld MVLR) Bete Service on bond interest above) Bete on refunded bonds  Description  Redemption (es as  Description Redemption (es as  Payments (es as  Description Redemption (es as  Payments (es as  Description Redemption Re	120,000.00 34,000.00	151,058.38 6.57 4,766.07 19,434.68 151,058.38 6.57 - 120,000.00 34,000.00

**Dixie County School District** 

Fund 310 C	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ney bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		-
Series 2014	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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 Sorios 2014	Accrued Interest Payable (Sinking Fund Accruals) -A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end er	ntries:	Debit	Credi
	apital Projects, CO&DS	<u> Dobit</u>	<u> </u>
Account #	<u>-</u>		
11XX	<u>Description</u> Cash	20.005.14	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	46.48	
9200/710	Interest		
3321	CO&DS Distributed		19,653.68
3325	Interest on Undistributed CO&DS		397.9
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Fund 100 G	<u>Description</u>		
Fund 100 G Account #	Professional and Technical Services	1,245.60	
Account # 7200/310		1,2-0.00	
Account # 7200/310 3323	CO&DS Withheld for Administration	1,240.00	1,245.60
Account # 7200/310 3323 Fo record an	nounts withheld from MVLR for actual administration fees as	1,240.00	1,245.6
Account # 7200/310 3323 Fo record an provided in A	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	1,2-10.00	1,245.60
Account # 7200/310 3323 Fo record an provided in <i>F</i> Fund 210 D	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds	1,2-10.00	1,245.6
Account # 7200/310 3323 Fo record an provided in <i>F</i> Fund 210 D Account #	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	·	1,245.6
Account # 7200/310 3323 Fo record an provided in <i>F</i> Fund 210 Do Account # 9200/710	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	45,000.00	1,245.6
Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720	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	45,000.00 18,250.00	1,245.6
Account # 7200/310 3323 Fo record an orovided in Account # 9200/710 9200/720 9200/730	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	45,000.00	1,245.6
Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 3200/710 3200/720 3200/730 3200/761	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	45,000.00 18,250.00	1,245.6
Account # 7200/310 3323 Fo record an orovided in Account # 3200/710 3200/720 3200/730 3200/761 3210	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	45,000.00 18,250.00	1,245.6
Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114	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	45,000.00 18,250.00	_
Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322	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	45,000.00 18,250.00	62,140.7
Account # 7200/310 3323 Fo record an acrovided in A 2000/710 20200/710 2020/720 2020/730 2020/761 2210 1114 3322 3326 11XX	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	45,000.00 18,250.00	1,245.60 - 62,140.7: 2,71 2,116.1:
Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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	45,000.00 18,250.00	62,140.7: 2.7(
Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deparnings, rel	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	45,000.00 18,250.00	62,140.7: 2.7(
Account # 200/310 3323 Fo record an acrovided in Account # 2020/710 2020/720 2020/730 2020/730 2020/761 2210 1114 3322 3326 11XX Fo record departings, reladvance refu	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	45,000.00 18,250.00	62,140.7 2.7
Account # 200/310 3323 Fo record an orovided in Account # 200/710 3200/720 3200/730 3200/761 3210 1114 3322 3326 11XX Fo record de oranings, reladvance refugent.	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  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	45,000.00 18,250.00	62,140.7 2.7
Account # 7200/310 3323 Fo record an acrovided in Account # 9200/710 9200/720 9200/730 9200/761 9211 1114 9322 9326 11XX Fo record decarnings, reladvance refugent.  Reconciliati	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  Bebt 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:	45,000.00 18,250.00	62,140.7 2.7
Account # 27200/310 3323 Fo record an orovided in A Fund 210 D Account # 2020/710 2020/720 2020/730 2020/761 2210 1114 3322 3326 11XX Fo record de parnings, reladvance refugent.  Reconciliati Beginning fu	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  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	45,000.00 18,250.00	62,140.7: 2.7/ 2,116.1:
Account # 27200/310 3323 Fo record an orovided in Account # 2020/710 32200/720 3200/730 3200/761 3210 3226 3326 31XX Fo record de oranings, reliadorne refugent.  Reconciliati Beginning fur Plus:	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 Bebt 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: Indibalance as provided in prior school year	45,000.00 18,250.00	62,140.7: 2.7: 2,116.1: 10,391.1:
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record departments, religional advance refugaçent.  Reconciliati Beginning fur Plus: CO&DS	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  Bebt 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld	45,000.00 18,250.00	62,140.7: 2.7: 2,116.1: 10,391.1: 62,140.7:
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record departments, religion advance refugaçent.  Reconciliati Beginning fur Plus: CO&DS Bond interessor and second	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  Bot 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  withheld Bot Service on withheld MVLR)	45,000.00 18,250.00	62,140.7: 2.7: 2,116.1: 10,391.1: 62,140.7:
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/761 9210 1114 9322 9326 11XX Fo record departings, religion advance refugation and the conciliation of the Plus: CO&DS Bond interpretation of the Refunder	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  Bebt 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld	45,000.00 18,250.00	62,140.7: 2.7: 2,116.1: 10,391.1: 62,140.7:
Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record department, reladivance refued advance refued advance refued appent.  Reconciliati Beginning fur Plus: CO&DS Bond intrefunde	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 Bebt 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: und balance as provided in prior school year withheld Berest (revenue on withheld MVLR) Ed bond proceeds	45,000.00 18,250.00	10,391.1 62,140.7 2,116.1;
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 93322 9326 11XX Fo record departings, reladvance refued advance refu	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 Bebt 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: und balance as provided in prior school year withheld Berest (revenue on withheld MVLR) Ed bond proceeds	45,000.00 18,250.00	10,391.1 <sup>1</sup> 62,140.7 <sup>2</sup> 2,116.1 <sup>3</sup> 10,391.1 <sup>3</sup> 62,140.7 <sup>2</sup>
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 93322 9326 11XX Fo record departings, reladivance refugent.  Reconciliati Beginning fur Plus: CO&DS Bond interesting and	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  Bebt 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  Iton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  Ind bond proceeds In on refunded bonds	45,000.00 18,250.00	10,391.1 62,140.7 2,116.1 10,391.1 62,140.7 2.7 45,000.0
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record departings, reladvance refuade advance refuadents Beginning fur Plus: CO&DS Bond interest of the premium Less: Principal Interest of Dues an	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 Bebt 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  withheld Berest (revenue on withheld MVLR)  Ind bond proceeds In on refunded bonds  I payments Bexpenditure I diese (fees on bond interest above)	45,000.00 18,250.00	10,391.1 62,140.7 2,116.1 10,391.1 62,140.7 2.7 45,000.0 18,250.0
Account # 7200/310 3323 Fo record an acrovided in Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record departings, reladvance refueded account # Plus: CO&DS Bond interest of the premium Less: Principal Interest of Dues an Payment	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 Bebt 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  withheld Berest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  I payments Bexpenditure I gayments Bexpenditure	45,000.00 18,250.00	10,391.1 62,140.7 2,116.1 10,391.1 62,140.7 2.7 45,000.0 18,250.0
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record de earnings, rel advance refued advan	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  Bebt 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  Iton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds I payments Expenditure I payments I	45,000.00 18,250.00	10,391.11 62,140.7: 2,116.1: 10,391.11 62,140.7:
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record de earnings, rel advance refued advan	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  Bebt 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  Iton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds I payments Bexpenditure I payments Bexpenditure I payments Bexpenditure I dees (fees on bond interest above) Its to refunded bonds (admin and underwriter fees) I ton refunded bonds I ton refunded bonds I payments Bexpenditure I dees on refunded bonds (admin and underwriter fees) I ton refunded bonds	45,000.00 18,250.00	10,391.11 62,140.7; 2,116.13 10,391.11 62,140.7; 2.7( 

# **Duval County School District**

	ting from bond issuance and refunding: oital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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		_
	y bond issues for the 2013-2014 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description  Powersta to Refunded Rend Factory Agent		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) to refund callable portion of Series 2004-A due from 1/1/2015		-
hrough 1/1/20	·		
•			
	ot Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents		
1114	•	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	to refund callable portion of Series 2005-A new money only due		
	through 1/1/2025.		
	ot Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable terest for the 2013-2014 fiscal year.		-
10 GOOTGEG III	10.000.101 tilo 2010 2017 1100ai yodi.		
ear-end ent	ries:	<u>Debit</u>	<u>Credi</u>
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	658,283.72	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,456.97	
9200/710	Interest	•	
3321	CO&DS Distributed		639,704.33
3325	Interest on Undistributed CO&DS		21,036.36
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Gei	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration	,	65,846.76
	ounts withheld from MVLR for actual administration fees as		,0.0.1
	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 Del	ot Service, SBE/COBI Bonds		
Account #	Description		
	Redemption of Principal	3,090,000.00	
200/710	·	670,000.00	
	Interest	0,0,000.00	
9200/720	Interest SBA Sinking Fund Administration Fees	46 409 96	
9200/720 9200/730	SBA Sinking Fund Administration Fees	46,409.96	
9200/720 9200/730 9200/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	46,409.96 - -	
9200/720 9200/730 9200/761 9210	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	46,409.96 - -	٠
9200/720 9200/730 9200/761 9210 1114	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	46,409.96 - -	- 3 684 232 04
9200/720 9200/730 9200/761 9210 1114 3322	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	46,409.96 - - -	
9200/720 9200/730 9200/761 92210 1114 9322 9326	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	46,409.96 - - -	160.22
9200/720 9200/730 9200/761 92210 11114 9322 9326	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	46,409.96 - - -	160.22
9200/720 9200/730 9200/761 9210 1114 9322 3326 11XX Fo record deb	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	46,409.96 - - -	160.22
9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record deb	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	46,409.96 - - -	160.22
9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record deb earnings, related	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	46,409.96 - - -	160.22
9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record deb parnings, related	SBA Sinking Fund Administration Fees Payments 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 and fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow	46,409.96 - - -	160.22
2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX To record deb earnings, related advance refur	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow	46,409.96	160.23 122,016.83
2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record deb earnings, related advance refur agent.	SBA Sinking Fund Administration Fees Payments 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 and fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow	46,409.96	160.23 122,016.83
a200/720 a200/730 a200/761 a210 a114 a322 a326 a1XX Fo record deb earnings, related advance refur agent. Reconciliation	SBA Sinking Fund Administration Fees Payments 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 and fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service:  It balance as provided in prior school year	46,409.96	160.22 122,016.83 396,073.54
a200/720 a200/730 a200/761 a210 a114 a322 a326 a1XX Fo record deb earnings, related advance refur agent. Reconciliation Beginning fun Plus: CO&DS w	SBA Sinking Fund Administration Fees Payments 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 led fees, reversal of accrued interest, and transfer of prior year leding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In dialogue as provided in prior school year	46,409.96	396,073.54 3,684,232.9
a200/720 a200/730 a200/761 a2210 a1114 a322 a326 a1XX Fo record deb earnings, related advance refur agent. Reconciliation Beginning fun Plus: CO&DS w Bond inter	SBA Sinking Fund Administration Fees Payments 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 led fees, reversal of accrued interest, and transfer of prior year leding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In dialonce as provided in prior school year  Withheld Test (revenue on withheld MVLR)	46,409.96	160.22 122,016.83 396,073.54 3,684,232.9
9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record debernings, related vance refur agent. Reconciliation Beginning fun- Plus: CO&DS was Bond inter Refunded	SBA Sinking Fund Administration Fees Payments 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 led fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In deal balance as provided in prior school year  withheld Itest (revenue on withheld MVLR) In bond proceeds	46,409.96	160.22 122,016.83 396,073.54 3,684,232.9
9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record debernings, related vance refur agent.  Reconciliation Beginning function Plus: CO&DS w Bond inter Refunded Premium of	SBA Sinking Fund Administration Fees Payments 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 led fees, reversal of accrued interest, and transfer of prior year leding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In dialonce as provided in prior school year  Withheld Test (revenue on withheld MVLR)	46,409.96	160.22 122,016.83 396,073.54 3,684,232.9
9200/720 9200/730 9200/761 9210 91114 9322 9326 91XX Fo record debernings, related advance refur agent.  Reconciliation Beginning function Plus: CO&DS was Bond inter Refunded Premium of Less:	SBA Sinking Fund Administration Fees Payments 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 led fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In deal balance as provided in prior school year  Withheld lest (revenue on withheld MVLR)  Bond proceeds In refunded bonds	46,409.96	396,073.5 3,684,232.9 160.2
a200/720 a200/730 a200/761 a210 a114 a322 a326 a1XX are record debernings, related advance refur agent.  Reconciliation Beginning function Plus: CO&DS was Bond inter Refunded Premium of Less: Principal p	SBA Sinking Fund Administration Fees Payments 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 led fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In dialonce as provided in prior school year  withheld lest (revenue on withheld MVLR) bond proceeds on refunded bonds  wayments	46,409.96	396,073.54 3,684,232.9 160.22 3,090,000.00
2200/720 2200/730 2200/761 2210 1114 3322 3326 1XX To record deberarings, related advance refur agent.  Reconciliation Beginning function Plus: CO&DS was Bond interrested Premium of Less: Principal puncters expenses of the process of the process of the premium	SBA Sinking Fund Administration Fees Payments 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 led fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In debalance as provided in prior school year In the design of the payments	46,409.96	396,073.54 3,684,232.9 160.22 3,090,000.00 670,000.00
earnings, related advance refure agent.  Reconciliation Beginning funder Plus: CO&DS was Bond inter Refunded Premium of Less: Principal pure and Dues and	SBA Sinking Fund Administration Fees Payments 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 teed fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In debalance as provided in prior school year In the design of the payments above)	46,409.96	3,684,232.91 160.22 122,016.83 396,073.54 3,684,232.91 160.22 - - 3,090,000.00 670,000.00 46,409.96
9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX To record deberarings, related advance refuragent.  Reconciliation Beginning function Plus: CO&DS was Bond inter Refunded Premium of Less: Principal pure interest expuses and Payments	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment teed fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In diabance as provided in prior school year In theld Items (revenue on withheld MVLR) Items (revenue on withheld MVLR) Items (revenue on bond interest above) Items (response on bond interest above) Items (refunded bonds escrow agent)	46,409.96	396,073.54 3,684,232.91 160.22 3,090,000.00 670,000.00
a200/720 a200/730 a200/761 a210 a1114 a322 a326 a1XX for record deb bearnings, related advance refuragent.  Reconciliation Beginning fun- Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments Dues and	SBA Sinking Fund Administration Fees Payments 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 teed fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In debalance as provided in prior school year In the design of the payments above)	46,409.96	396,073.54 3,684,232.91 160.22 3,090,000.00 670,000.00
a200/720 a200/730 a200/761 a210 a114 a322 a326 a11XX Fo record deb bearnings, related advance refuragent.  Reconciliatio Beginning fun- Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments Dues and	SBA Sinking Fund Administration Fees Payments 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 led fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In dialance as provided in prior school year In the light in the	46,409.96	396,073.54 3,684,232.91 160.22 3,090,000.00 670,000.00

# **Escambia County School District**

Account #	apital Projects, COBI Bonds	<u>Debit</u>	<u>Cred</u> i
	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		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description	400.00= 44	
9299/761	Payments to Refunded Bond Escrow Agent  Dues and Fees (Issuance costs - underwriter's discount)	186,007.41	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	446.40 647.43	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	_	160,000.0
3792	Premium on Sale of Refunding Bonds		25,916.2
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,185.0
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	79,949.77	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	192.51	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	288.77	
9299/892	Discounts on Refunding Bonds	-	00 000 0
3715 3792	Sale of Refunding Bonds		69,000.0
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		10,643.5 787.5
	A to refund callable portion of Series 2005-A new money only due		707.5
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Cred
Fund 360 Ca	apital Projects, CO&DS		·
Account #	Description		
11XX	Cash	188,005.54	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	903.62	
9200/710	Interest		
3321	CO&DS Distributed		181,172.4
3325 To record C(	Interest on Undistributed CO&DS		7,736.7
	D&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Account #	Description  Professional and Tachnical Services	24 247 44	
7000/040	Professional and Technical Services  CO&DS Withheld for Administration	24,217.14	24,217.1
			24,217.1
3323			
3323 To record an	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an provided in <i>P</i>	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an provided in <i>A</i> Fund 210 De	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an provided in <i>P</i> Fund 210 De Account #	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	1,200,000 00	
3323 To record an provided in A Fund 210 De Account # 9200/710	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	1,200,000.00 238,232.50	
3323 To record an provided in <i>A</i> Fund 210 De Account #  9200/710  9200/720	nounts 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		
3323 To record an orovided in A Fund 210 Do Account # 9200/710 9200/720 9200/730	nounts 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	238,232.50	
3323 To record an provided in <i>A</i> <b>Fund 210 Do</b> Account # 9200/710 9200/720 9200/730 9200/761 2210	nounts 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	238,232.50	
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	nounts withheld from MVLR for actual 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	238,232.50	-
3323 To record an provided in <i>A</i> Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322	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 CO&DS Withheld for SBE/COBI Bonds	238,232.50	1,409,086.4
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 33322 33326	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	238,232.50	61.2
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	238,232.50	
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	238,232.50	61.2
3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	238,232.50	61.2
3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	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 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	238,232.50	61.2
To record an approvided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX  To record de earnings, reladounce refuagent.	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 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	238,232.50	61.2
3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	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 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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	238,232.50	61.2
3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	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 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 anding cash with fiscal agent to payments of refunded bonds escrow	238,232.50	61.2 44,578.9
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Individual service as a provided in prior school year withheld	238,232.50	61.2 44,578.9 140,206.9 1,409,086.4
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuadvance refuadvance refuadvance fundagent.  Reconciliati Beginning fundagene Plus: CO&DS Bond interestricts	nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)	238,232.50	140,206.9 1,409,086.4 61.2
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 33322 3326 111XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance funding fur Plus:  CO&DS Bond interested and Refunde	nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds	238,232.50	140,206.9 1,409,086.4 61.2 229,000.0
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refuadavance refuadavance refuadavance refue agent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium	nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)	238,232.50	140,206.9 1,409,086.4 61.2
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadavance refuada	nounts withheld from MVLR for actual administration fees as stricle 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: Ind balance as provided in prior school year  withheld Breest (revenue on withheld MVLR) Indicate the Florida Constitution of the Florida Constitution.	238,232.50	140,206.9 1,409,086.4 61.2 229,000.0 36,559.7
To record an approvided in A a	nounts withheld from MVLR for actual administration fees as stricle 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: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indicate the payments of refunded bonds In on refunded bonds  payments	238,232.50	140,206.9 1,409,086.4 61.2 229,000.0 36,559.7
To record an approvided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 33322 33326 111XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interest of Premium Less: Principal Interest of	nounts withheld from MVLR for actual administration fees as stricle 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: Ind balance as provided in prior school year  withheld Perest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  payments	238,232.50	140,206.9 1,409,086.4 61.2 229,000.0 36,559.7 1,200,000.0 238,232.5
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest e Dues and	nounts withheld from MVLR for actual administration fees as stricle 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 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: Indicate the payments of the p	238,232.50	140,206.9 1,409,086.4 61.2 229,000.0 36,559.7 1,200,000.0 238,232.5 15,494.1
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance r	nounts withheld from MVLR for actual administration fees as stricle 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 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  On of activity in fund 210, Debt Service: Indicate the payments of the p	238,232.50	140,206.9 1,409,086.4 61.2 229,000.0 36,559.7 1,200,000.0 238,232.5 15,494.1 186,007.4
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest e Dues and Payment Dues	nounts withheld from MVLR for actual administration fees as stricle 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 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: Indicate the payments of the p	238,232.50	140,206.9 1,409,086.4 61.2 229,000.0 36,559.7 1,200,000.0 238,232.5 15,494.1

# Flagler County School District

	apital Projects, COBI Bonds  Description		
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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		_
Series 2014	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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 Sorios 2014	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end er	ntries:	Debit	Credi
	apital Projects, CO&DS	<u> </u>	<u></u>
Account #	Description		
11XX	Cash	211,391.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	270.37	
9200/710	Interest		
3321	CO&DS Distributed		209,347.0
3325	Interest on Undistributed CO&DS		2,314.8
	D&DS disbursements, investment earnings, and treasury fees.		
To record Co			
	eneral Fund		
Fund 100 G Account #	<u>Description</u>		
Fund 100 G Account # 7200/310	<u>Description</u> Professional and Technical Services	7,245.87	
Fund 100 G Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	7,245.87	7,245.8
Fund 100 G Account # 7200/310 3323 To record an	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	7,245.87	7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	7,245.87	7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	7,245.87	7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	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		7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	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.  Bet Service, SBE/COBI Bonds Description Redemption of Principal	190,000.00	7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	190,000.00 81,100.00	7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	190,000.00	7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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	190,000.00 81,100.00	7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	190,000.00 81,100.00	7,245.8
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	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.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	190,000.00 81,100.00	7,245.8° 7,245.8° - 266,465.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	190,000.00 81,100.00	- 266,465.0
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	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.  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	190,000.00 81,100.00	
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services	190,000.00 81,100.00	- 266,465.00 11.59
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Professional and Technical Services	190,000.00 81,100.00	- 266,465.0 11.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Professional and Technical Services	190,000.00 81,100.00	- 266,465.0 11.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Professional and Technical Services	190,000.00 81,100.00	- 266,465.0 11.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services	190,000.00 81,100.00	- 266,465.0 11.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fu	Description Professional and Technical Services	190,000.00 81,100.00	- 266,465.00 11.59 9,997.99
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services	190,000.00 81,100.00	266,465.00 11.5; 9,997.9; 46,977.3;
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services	190,000.00 81,100.00	266,465.00 11.50 9,997.90 46,977.30 266,465.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond int	Description Professional and Technical Services	190,000.00 81,100.00	266,465.00 11.5; 9,997.9; 46,977.3;
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intreservations	Description Professional and Technical Services	190,000.00 81,100.00	266,465.00 11.50 9,997.90 46,977.30 266,465.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interestinate Premium	Description Professional and Technical Services	190,000.00 81,100.00	266,465.0 11.5 9,997.9 46,977.3
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond intt Refunde Premium Less:	Description Professional and Technical Services	190,000.00 81,100.00	266,465.0 11.5 9,997.9 46,977.3 266,465.0 11.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interestination Refunde Premium Less: Principal	Description Professional and Technical Services	190,000.00 81,100.00	266,465.0 11.5 9,997.9 46,977.3 266,465.0 11.5 -
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interest and the remium Less: Principal Interest of the rest of th	Description Professional and Technical Services	190,000.00 81,100.00	266,465.0 11.5 9,997.3 266,465.0 11.5 - 190,000.0 81,100.0
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interestication of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less: Principal Interestication of the pues an of the premium Less:	Description Professional and Technical Services	190,000.00 81,100.00	266,465.0 11.5 9,997.3 266,465.0 11.5 - 190,000.0 81,100.0
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services	190,000.00 81,100.00	266,465.00 11.50 9,997.90 46,977.30 266,465.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services	190,000.00 81,100.00	266,465.00 11.55 9,997.36 46,977.36 266,465.00 11.55 - - 190,000.00 81,100.00

# Franklin County School District

Fund 310 C	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</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	Premium on Sale of Bonds		_
	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
_	Description		
<u>Account #</u> 9299/761	Payments to Refunded Bond Escrow Agent	_	
9299/701	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)		
	A to refund callable portion of Series 2004-A due from 1/1/2015		<del>-</del>
hrough 1/1/2	•		
·	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)		_
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	44,948.74	
1220	Due from Other Agencies	· •	
9200/730	Dues and Fees (Administrative expense)	25.43	
9200/710	Interest	20.10	
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		217.74
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
200/310	CO&DS Withheld for Administration		681.57
	nounts withheld from MVLR for actual administration fees as		
3323 To record an	31 M 9 3 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
3323 To record an	article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an provided in <i>P</i>	ebt Service, SBE/COBI Bonds		
3323 Fo record an provided in <i>F</i> Fund 210 De	· · · · · · · · · · · · · · · · · · ·		
3323 Fo record an orovided in <i>F</i> Fund 210 De Account #	ebt Service, SBE/COBI Bonds		
3323 Fo record an provided in A Fund 210 De Account # 9200/710	ebt Service, SBE/COBI Bonds  Description	:	
3323 Fo record an provided in <i>A</i> Fund 210 De Account # 9200/710 9200/720	ebt Service, SBE/COBI Bonds  Description  Redemption of Principal	:	
3323 Fo record an provided in <i>A</i> Fund 210 Do Account # 9200/710 9200/720 9200/730	<u>Description</u> Redemption of Principal Interest	- - - -	
3323 Fo record an orovided in Account # 2200/710 2200/720 2200/730 2200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	: : :	
3323 Fo record an orovided in A Fund 210 Do Account # 3200/710 3200/720 3200/730 3200/761 3210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - - - -	-
3323 Fo record an orovided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 9210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - -	<u>-</u>
3323 Fo record an orovided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	- - -
3323 Fo record an orovided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93322 93326	Description Redemption of Principal Interest SBA 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 Fo record an approvided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 9322 9326 11XX Fo record de record de record de record de record and provided and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	: : : : :	
3323 Fo record an approvided in A Fund 210 Di Account # 9200/710 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - - -	: : :
3323 To record an orovided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	: : : :	
3323 To record an orovided in A Fund 210 Di Account # 9200/710 9200/730 9200/761 9210 1114 93322 93326 11XX To record de earnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX  To record de parnings, reladounce refuggent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 De Account # 9200/710 9200/730 9200/761 9322 9326 9326 9326 9326 9326 9326 9326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - -	- - - -
To record an approvided in A 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 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  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	- - - - -	-
Fund 210 Do Account # 3200/710 3200/730 3200/761 3210 3222 3326 311XX For record de advance refued advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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  withheld	- - - - -	- - - -
Fund 210 De Account # 3200/710 3200/710 3200/761 2210 3322 3326 311XX To record de earnings, rel advance refue advance refue agent.  Reconciliati Beginning fur Plus: CO&DS Bond into	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR)	- - - - -	- - - -
Grecord an approvided in A app	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds	- - - - -	- - - - - -
Grecord an approvided in A app	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR)	- - - - -	- - - - - - - -
Grecord an approvided in A app	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	- - - - -	- - - - - - -
Grecord an approvided in A app	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld Derest (revenue on withheld MVLR) Debt Derest (revenue on withheld MVLR) Debt Derest (revenue on withheld MVLR) Debt Derest (revenue on withheld MVLR) Dept Derest (revenue on withheld MVLR)	- - - - -	- - - - - - - -
Grecord an approvided in A app	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	- - - - -	- - - - - - - - - -
Gasta Sarania	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above)	- - - - -	- - - - - - - - - -
3323 To record an orovided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 9210 9200/761 93326 93326 93326 9326 9326 9326 9326 9	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  On of activity in fund 210, Debt Service: Indicate the payments of the	- - - - -	- - - - - - - - - - - -
3323 Fo record an orovided in A Fund 210 Do Account # 3200/710 3200/730 3200/761 32210 1114 3322 3326 11XX Fo record de advance refu ad	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 payments of the p	- - - - -	- - - - - - - - - - - -
3323 To record an orovided in A Fund 210 Dr Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de earnings, releadvance refuedadvance r	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indicate the payments of the payment	- - - - - -	- - - - - - - - - - - -

# **Gadsden County School District**

	onital Brainata COBI Banda		
unu 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 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
	<u> </u>		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		_
	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2	•		
Ū			
	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 2702	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Sorios 2014	A corrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
und 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tring	Debit	Cradi
rear-end en	uies.	Debit	<u>Credi</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	53,851.46	
1220	Due from Other Agencies	-	
	Dues and Fees (Administrative expense)	100.11	
9200/730	bues and rees (Administrative expense)	163.11	
9200/730 9200/710	Interest	163.11	
9200/710 3321	Interest CO&DS Distributed	163.11	
9200/710 3321 3325	Interest CO&DS Distributed Interest on Undistributed CO&DS	163.11	
9200/710 3321 3325	Interest CO&DS Distributed	163.11	
9200/710 3321 3325	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	163.11	
9200/710 3321 3325 Fo record CC	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund	163.11	
9200/710 3321 3325 Fo record CC Fund 100 Ge	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	4,371.30	
9200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310	Interest  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description		1,396.5
9200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	Interest  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description  Professional and Technical Services		1,396.5
9200/710 9321 9325 Fo record CC Fund 100 Ge Account # 7200/310 9323 Fo record am	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		1,396.5
9200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as  urticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,396.5
9200/710 3321 3325 Fo record CC Fund 100 Go Account # 7200/310 3323 Fo record am provided in A	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  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.		1,396.5
9200/710 9321 9325 Fo record CC Fund 100 Ge Account # 7200/310 9323 To record arr provided in A Fund 210 De Account #	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds Description	4,371.30	1,396.5
9200/710 9321 9325 Fo record CC Fund 100 Ge Account # 7200/310 93323 Fo record am provided in A Fund 210 De Account # 9200/710	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds Description Redemption of Principal	4,371.30 185,000.00	52,618.09 1,396.53 4,371.30
9200/710 9321 9325 Fo record CC Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest	4,371.30 185,000.00 54,000.00	1,396.5
9200/710 9321 9325 Fo record CC Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,371.30 185,000.00	1,396.5
2200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral 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.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,371.30 185,000.00 54,000.00	1,396.5
2200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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	4,371.30 185,000.00 54,000.00	1,396.5
2200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,371.30 185,000.00 54,000.00	1,396.5. 4,371.3
9200/710 9321 9325 Fo record CC Fund 100 Get Account # 7200/310 9323 Fo record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 9210 921	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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 Administration fees as Petricle XII, Section 9, Subsection (d) of the Florida Constitution.  Petropolate Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3
9200/710 9321 9325 Fo record CC Fund 100 Get Account # 7200/310 9323 Fo record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 9210 9210 9210 9210 9210 9210 9210 9220 923 923 923 923 923 924 925 926 927 927 927 927 927 927 927 927	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund Description for MVLR for actual administration fees as Peneral Fund Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3 234,430.6 10.1
9200/710 9321 9325 Fo record CC Fund 100 Get Account # 7200/310 9323 Fo record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 9210 921	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts 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	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3 234,430.6 10.1
9200/710 9321 9325 Fo record CC Fund 100 Ge Account # 7200/310 9323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 9211	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund Description for MVLR for actual administration fees as 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 Description for Gebt Service, investment	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3 234,430.6 10.1
2200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts 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	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3 234,430.6 10.1
2200/710 3321 3325 Fo record CC Fund 100 Get Account # 7200/310 3323 Fo record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/730 9200/761 12210 1114 3322 3326 11XX Fo record de parnings, rela	Interest  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description for MVLR for actual administration fees as Petricle XII, Section 9, Subsection (d) of the Florida Constitution.  Petropolate Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Redemption of Princ	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3 234,430.6 10.1
2200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services  CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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 bit 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	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3 234,430.6 10.1
2200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu	Interest  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description for MVLR for actual administration fees as Petricle XII, Section 9, Subsection (d) of the Florida Constitution.  Petropolate Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Redemption of Princ	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3 234,430.6 10.1
2200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services  CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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 bit 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	4,371.30 185,000.00 54,000.00	4,371.3 4,371.3 - 234,430.6 10.1 6,720.5
2200/710 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services  CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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 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:  Indicated feas provided in prior school year	4,371.30 185,000.00 54,000.00	4,371.30 4,371.30 234,430.60 10.11 6,720.50
9200/710 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX For record de parnings, rela padvance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services  CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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  tot 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  On of activity in fund 210, Debt Service:  Indicated the service of th	4,371.30 185,000.00 54,000.00	1,396.5. 4,371.3 4,371.3 234,430.6 10.1 6,720.5
9200/710 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX For record de parnings, rela padvance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services  CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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  tot 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:  Indicated the service on withheld MVLR)	4,371.30 185,000.00 54,000.00	1,396.5. 4,371.3 4,371.3 234,430.6 30,133.1 234,430.6
9200/710 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX For record de parnings, rela padvance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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 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  Son of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  withheld Brest (revenue on withheld MVLR)  Indibalance as proceeds	4,371.30 185,000.00 54,000.00	1,396.5. 4,371.3 4,371.3 234,430.6 30,133.1 234,430.6
9200/710 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9200/761 9210 1114 3322 3326 11XX For record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium	Interest  CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services  CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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  tot 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:  Indicated the service on withheld MVLR)	4,371.30 185,000.00 54,000.00	1,396.5. 4,371.3 4,371.3 234,430.6 30,133.1 234,430.6
9200/710 3321 3325 For record CC Fund 100 Get Account # 7200/310 3323 For record am provided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 9200/761 9210 1114 9322 9326 11XX For record de parmings, rela provided in A Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less:	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as suricle 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 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  Fon of activity in fund 210, Debt Service:  Indicate the service on withheld MVLR of bond proceeds In on refunded bonds	4,371.30 185,000.00 54,000.00	30,133.10 234,430.6 10.11 6,720.5
2200/710 3321 3325 For record CC Fund 100 Get Account # 7200/310 3323 For record arr provided in A Fund 210 Det Account # 2000/710 2000/710 2000/761 2210 1114 3322 3326 11XX For record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as saticle 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 and 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:  Individual to the service on withheld MVLR of bond proceeds Individual to the service on refunded bonds  Payments	4,371.30 185,000.00 54,000.00	30,133.10 234,430.60 10.11 6,720.50 30,133.10 234,430.60 10.11
2200/710 3321 3325 For record CC Fund 100 Get Account # 7200/310 3323 For record arr provided in A Fund 210 Det Account # 20200/710 2020/720 2020/730 2020/761 2210 1114 3322 3326 11XX For record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS B Bond inte Refunded Premium Less: Principal Interest 6	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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 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  For of activity in fund 210, Debt Service:  India balance as provided in prior school year  Withheld Brest (revenue on withheld MVLR) Brownents	4,371.30 185,000.00 54,000.00	30,133.10 234,430.60 10.11 6,720.50 10.11 - - 185,000.00 54,000.00
2200/710 3321 3325 For record CC Fund 100 Get Account # 7200/310 3323 For record arr provided in A Fund 210 Det Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX For record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS S Bond inte Refundee Premium Less: Principal Interest e Dues and	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle 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 Distributed Service Agents Ook Down Service Agents Ook Down Service Agents Ook Down Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Distributed Service Agents Ook SBA Sinking Fund Earnings Cash Description Ook SBA Sinking Fund Administration Fees Ook SBA Sinking Fund Earnings Cash Description Ook SBA Sinking Fund Administration Fees Payments Service Agents Ook SBA Sinking Fund Administration Fees Ook SBA Sinking	4,371.30 185,000.00 54,000.00	30,133.10 234,430.60 10.11 6,720.50 30,133.10 234,430.60 10.11 
a200/710 a321 a325 For record CC Fund 100 Get Account # 7200/310 a323 For record amprovided in A Fund 210 Det Account # 2200/710 a200/720 a200/730 a200/761 a2210 a322 a326 a1114 a322 a326 a11XX For record de aernings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunder Premium Less: Principal Interest e Dues and Payment	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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 Professional and Technical Services CO&DS Withheld 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 Cosh with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cosh with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest Cosh with Fiscal Service Agents Cosh but service payments, MVLR withheld for debt service, investment Description Description Description Redemption of Principal Interest Description Redemption of Princi	4,371.30 185,000.00 54,000.00	30,133.10 234,430.60 10.11 6,720.50 10.11 185,000.00
a200/710 a321 a325 For record CC Fund 100 Ge Account # 7200/310 a323 For record am provided in A Fund 210 De Account # 2200/710 a200/720 a200/730 a200/761 a210 a1114 a322 a326 a11XX For record de arrnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond inte Refunder Premium Less: Principal Interest e Dues and Payment Dues and	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. DESCRIPTION Professional and Technical Services CO&DS Withheld for Administration DO DO DESCRIPTION DESCRIPTION DESCRIPTION Redemption of MVLR for actual administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. 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 D	4,371.30 185,000.00 54,000.00	30,133.10 234,430.60 10.11 6,720.50 10.11 - - 185,000.00 54,000.00
a200/710 a321 a325 For record CC Fund 100 Ge Account # 7200/310 a323 For record am provided in A Fund 210 De Account # 2200/710 a200/720 a200/730 a200/761 a210 a1114 a322 a326 a11XX For record de arrnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond inte Refunder Premium Less: Principal Interest e Dues and Payment Dues and	Interest CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as suricle 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 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  Ton of activity in fund 210, Debt Service:  India balance as provided in prior school year  Withheld Description  Redemption of Principal Description Redemption of Principal Description Redemption of Principal Interest Description Redemption of Principal Description Redemption of Principal Description Redemption of Principal Interest Description Redemption of Principal Description Rede	4,371.30 185,000.00 54,000.00	30,133.10 234,430.60 10.11 6,720.50 10.11 - - 185,000.00 54,000.00

# Gilchrist County School District

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
Account #	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	ney bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730 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)		-
Series 2014-	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	-A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end en	ntries:	Debit	Credi
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	19,737.04	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	54.53	
9200/710	Interest		
3321	CO&DS Distributed		19,324.68
3325	Interest on Undistributed CO&DS		466.89
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	1,461.42	
3323 To record on	CO&DS Withheld for Administration		1,461.42
	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 # 9200/710	<u>Description</u> Redemption of Principal	65 000 00	
9200/710	Interest	65,000.00 13,250.00	
9200/720	SBA Sinking Fund Administration Fees	1,597.89	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		76,641.90
3326	SBA Sinking Fund Earnings	-	3.33
11XX	Cash		3,202.66
	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		
agent.	<u> </u>		
Reconcilist	ion of activity in fund 210. Debt Service:		
	ion of activity in fund 210, Debt Service:		0 5 4 4 0 0
Beginning tu Plus:	and balance as provided in prior school year		8,541.88
CO&DS	withheld		76,641.90
	erest (revenue on withheld MVLR)		3.33
	d bond proceeds		-
	n on refunded bonds		-
Less:			
	payments		65,000.00
	expenditure		13,250.00
	d fees (fees on bond interest above)		1,597.89
Payment	ts to refunded bonds escrow agent		-
Duecos			-
	t on refunded bonds		_
_	d fees on refunded bonds (admin and underwriter fees)		

# **Glades County School District**

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</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	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
•	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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description Cash		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2013-2014 fiscal year.		-
	•		
Year-end er		<u>Debit</u>	Credi
	apital Projects, CO&DS		
Account #	<u>Description</u>	40.070.00	
11XX 1220	Cash  Due from Other Agencies	49,978.00	
	Due from Other Agencies	- 28.28	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	20.20	
3321	CO&DS Distributed		49,764.17
3325	Interest on Undistributed CO&DS		242.1
	D&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	757.83	
3323	CO&DS Withheld for Administration		757.83
To record an	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
orovided in A			
orovided in A Fund 210 D	<u>Description</u>		
orovided in A Fund 210 D Account # 9200/710	Redemption of Principal	-	
provided in A Fund 210 D Account # 9200/710 9200/720	Redemption of Principal Interest	- -	
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Redemption of Principal Interest SBA Sinking Fund Administration Fees	- - -	
Provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - -	
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		-
provided in A Fund 210 D Account # 92000/710 9200/720 9200/730 9200/761 9210 1114 93322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - - -	-
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - - - -	- - - -
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	:	- - - -
provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - - - -	- - - -
orovided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rel	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - -	-
provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9200/761 9210 1114 93322 9326 11XX Fo record de parnings, reladvance refu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - -	
Provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9210 1114 13322 13326 11XX Fo record de parnings, reladvance refugagent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - -	- - - -
provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9210 1114 13322 13326 11XX To record de parnings, reladvance refugagent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - -	- - - -
provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 92210 11114 3322 3326 11XX Fo record de parnings, reladvance refue advance refue agent. Reconciliati Beginning fu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service:  Indibation by the service in the service of t	- - - - -	- - - -
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 91114 93322 9326 911XX For record departings, religional properties advance refugation for the provided pro	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	- - - - -	- - - -
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 91114 9322 9326 911XX Fo record departings, reladvance refugations, relative to the record of the relative to the	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds	- - - - -	- - - - - - -
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record departings, reladvance refugations, relations,	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	- - - - -	- - - - - - - -
provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record departings, reladvance refuadrance refuadrance refuadrance refuadrance refuadrance refuadrance refuadrance refuadrance refu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds	- - - - -	- - - - - - - -
provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record departings, reladvance refuadrance refundrance refugeration refundrance refundra	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  I payments	- - - - -	- - - - - - - -
provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record departings, reladvance refued advance refued advan	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure	- - - - -	- - - - - - - - - -
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record departings, reladvance refueded advance refueded advance refueded and public CO&DS Bond interest of the public Cown and public Cown	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds I payments expenditure d fees (fees on bond interest above)	- - - - -	- - - - - - - - - - - -
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refued advance refued advance refued advance refued by the second interest of the second interest o	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	- - - - -	- - - - - - - - - - - - -
provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 9210 1114 9322 9326 11XX To record de earnings, reladvance refue advance refue a	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Stot 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: Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided bonds In payments Bexpenditure Indibalance as provided bonds Bexpenditure Indibalance as provided bonds (admin and underwriter fees)	- - - - -	- - - - - - - - - - - - - -
provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 9210 1114 9322 9326 11XX To record de earnings, reladvance refue advance refue a	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Stot 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: Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indibalance as provided in prior school year	- - - - -	- - - - - - - - - - - - -

#### School District Annual Financial Report CO&DS Entries For Fiscal Year 2013-2014 Gulf County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	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 No new mon	Premium on Sale of Bonds ey bond issues for the 2013-2014 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	024.		
Fund 210 De	bt 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)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025. ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	15,173.65	
1220	Due from Other Agencies	40.00	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	48.06	
3321	CO&DS Distributed		14,810.23
3325	Interest on Undistributed CO&DS		411.48
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,287.99	4 007 0
3323 To record am	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		1,287.99
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	21,000.00	
9200/730	SBA Sinking Fund Administration Fees	2,862.99	
9200/761	Payments to Refunding Bond Escrow	-	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
3322	CO&DS Withheld for SBE/COBI Bonds		69,767.78
	SBA Sinking Fund Earnings	-	3.03
3326	Cash		4,092.18
11XX	bt service payments, MVLR withheld for debt service, investment		
11XX To record de			
11XX To record de earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
11XX To record de earnings, rela advance refu	nding cash with fiscal agent to payments of refunded bonds escrow		
11XX To record de earnings, rela advance refu agent.	nding cash with fiscal agent to payments of refunded bonds escrow		
11XX To record de earnings, rela advance refuagent.  Reconciliation	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		13 650 Q
11XX To record de earnings, rela advance refuagent.  Reconciliation	nding cash with fiscal agent to payments of refunded bonds escrow		13,650.97
11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS	nding 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  withheld		
11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS of Bond inter	nding 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  withheld  erest (revenue on withheld MVLR)		69,767.78
11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS or Bond inter Refunded	nding 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  withheld erest (revenue on withheld MVLR) d bond proceeds		69,767.78
11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS or Bond inter Refunded Premium	nding 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  withheld  erest (revenue on withheld MVLR)		69,767.78
11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS or Bond interesting Premium Less:	on of activity in fund 210. Debt Service:  Ind balance as provided in prior school year  withheld  erest (revenue on withheld MVLR)  d bond proceeds on refunded bonds		69,767.78 3.03 -
To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal	nding 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  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments		69,767.78 3.03 - - 50,000.00
To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS or Bond intereste earning all interest earning all more remained and interest earnings.	on of activity in fund 210. Debt Service:  Ind balance as provided in prior school year  withheld  erest (revenue on withheld MVLR)  d bond proceeds on refunded bonds		69,767.78 3.03 - - 50,000.00 21,000.00
earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	nding 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  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure		13,650.97 69,767.78 3.03 - - 50,000.00 21,000.00 2,862.98
To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS or Bond intereste e Dues and Payment Dues and Bond description of the payment Dues and Dues a	nding 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  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) es to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		69,767.78 3.03 - - 50,000.00 21,000.00
TO record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interest e Principal Interest e Dues and Payment Dues and	nding 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  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) es to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		69,767.78 3.03 - - 50,000.00 21,000.00

# **Hamilton County School District**

	apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
	Description		
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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	-A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2	•		
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)		-
	-A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	•		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end er	atriac:	Dobit	Crodi
		<u>Debit</u>	<u>Credi</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	19 200 94	
11XX 1220	Cash  Due from Other Agencies	18,300.84	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 42.26	
9200/730	Interest	42.20	
3321	CO&DS Distributed		17,981.29
3325	Interest on Undistributed CO&DS		361.81
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
unu noo G	Description		
Account #			
Account #	Professional and Technical Services	1,132.53	
Account # 7200/310 3323	CO&DS Withheld for Administration	1,132.53	1,132.53
Account # 7200/310 3323 Fo record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,132.53	1,132.53
Account # 7200/310 3323 Fo record an provided in <i>F</i>	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53	1,132.53
Account # 7200/310 3323 Fo record an provided in <i>F</i>	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,132.53	1,132.53
Account # 7200/310 3323 Fo record an provided in <i>F</i> Fund 210 D Account #	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	·	1,132.53
Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710	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	45,000.00	1,132.53
Account # 7200/310 3323 Fo record an provided in # Fund 210 D Account # 9200/710 9200/720	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	45,000.00 12,500.00	1,132.53
Account # 7200/310 3323 Fo record an provided in # Fund 210 D Account # 9200/710 9200/730	CO&DS Withheld for Administration mounts 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	45,000.00	1,132.53
Account # 7200/310 3323 Fo record an provided in # Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	45,000.00 12,500.00	1,132.53
Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 3200/710 3200/720 3200/730 3200/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	45,000.00 12,500.00	1,132.53
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	45,000.00 12,500.00	_
Account # 7200/310 3323 Fo record an acrovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	45,000.00 12,500.00	1,132.53 - 56,388.18 2.4
Account # 7200/310 3323 Fo record an acrovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	45,000.00 12,500.00	- 56,388.18
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	45,000.00 12,500.00	56,388.18 2.45
Account # 7200/310 3323 Fo record an orovided in Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	45,000.00 12,500.00	56,388.18 2.45
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record departings, reladvance refu	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett service payments, MVLR withheld for debt service, investment	45,000.00 12,500.00	56,388.18 2.45
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record departings, reladvance refu	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	45,000.00 12,500.00	56,388.18 2.45
Account # 7200/310 3323 Fo record an acrovided in Account # 8200/710 9200/720 9200/730 9200/761 92210 1114 3322 3326 11XX Fo record departings, reladvance refugeent.	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	45,000.00 12,500.00	56,388.18 2.45
Account # 7200/310 3323 To record an orovided in Account # 6200/710 6200/720 6200/730 6200/761 6211 6322 6326 611XX To record departings, reladvance refused advance refused agent.  Reconciliati Beginning fu	CO&DS Withheld for Administration mounts 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 Bebt 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	45,000.00 12,500.00	56,388.18 2.45
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 311XX Fo record de orovings, religion advance refugement.  Reconciliati Beginning fur Plus:	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  SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinkin	45,000.00 12,500.00	56,388.18 2.48 2,913.80 8,288.39
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record departments, religion advance refugation for the concentration of the concentration o	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bott 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  withheld	45,000.00 12,500.00	56,388.18 2.45 2,913.80 8,288.39 56,388.18
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 9322 9326 11XX Fo record departings, religible advance refugaçent.  Reconciliati Beginning fur Plus: CO&DS Bond interestrations	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Bett Service on withheld MVLR)	45,000.00 12,500.00	56,388.18 2.48 2,913.80 8,288.39
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/761 9200/761 9210 1114 9322 9326 11XX Fo record departings, religible advance refugation.  Reconciliati Beginning fur Plus: CO&DS Bond intracedors Refunde	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds	45,000.00 12,500.00	56,388.18 2.45 2,913.80 8,288.39 56,388.18
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 93322 9326 11XX Fo record departings, religional properties advance refugation of the Plus: CO&DS Bond interestinate and premium	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Bett Service on withheld MVLR)	45,000.00 12,500.00	56,388.18 2.45 2,913.80 8,288.39 56,388.18
Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93322 9326 11XX Fo record departings, reladvance refugent.  Reconciliati Beginning fur Plus: CO&DS Bond interestination Refunde Premium Less:	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett 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  Iton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Better Cowner of the Florida Constitution.  In the Florida Constitution.  Better Service as a service of the Florida Constitution.  Better Service as a serv	45,000.00 12,500.00	56,388.18 2.45 2,913.80 8,288.39 56,388.18 2.45
Account # 7200/310 3323 Fo record an acrovided in Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record departings, reladvance refugent.  Reconciliati Beginning fur Plus: CO&DS Bond interesting and interesting account the premium Less: Principal	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett 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  withheld Better the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments  Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett 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  Withheld Better Company Administration Better Company Administration Better Company Better Compan	45,000.00 12,500.00	56,388.18 2.45 2,913.80 8,288.39 56,388.18 2.45 - -
Account # 7200/310 3323 Fo record an acrovided in Account # 9200/710 9200/710 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record departings, reladvance refuadrance refundrance refundra	CO&DS Withheld for Administration mounts 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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Expenditure	45,000.00 12,500.00	56,388.18 2.48 2,913.80 8,288.39 56,388.18 2.48 - - 45,000.00 12,500.00
Account # 7200/310 3323 Fo record an acrovided in Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record departings, reladvance refuadence refundence	CO&DS Withheld for Administration mounts 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 Bebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  I payments Bexpenditure I fees (fees on bond interest above)	45,000.00 12,500.00	56,388.18 2.45 2,913.80 8,288.39 56,388.18 2.45 - -
Account # 7200/310 3323 Fo record an acrovided in Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record departings, reladvance refueded and account # Reconciliati Beginning fur Plus: CO&DS Bond interest of the premium Less: Principal Interest of Dues an Paymen	CO&DS Withheld for Administration mounts 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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Expenditure	45,000.00 12,500.00	56,388.18 2.48 2,913.80 8,288.39 56,388.18 2.48 - - 45,000.00 12,500.00
Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX To record departmings, religional properties and provided in A Reconciliati Beginning fur Plus: CO&DS Bond interest of the properties and	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 Bebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  I payments I paymen	45,000.00 12,500.00	56,388.18 2.48 2,913.80 8,288.39 56,388.18 2.48 - - 45,000.00 12,500.00

# **Hardee County School District**

	Iting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent  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	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Fines/Service Arente		
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)	- -	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
rom 1/1/201	6 through 1/1/2025.		
und 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
10 40014641	The state of the 2010 2014 isolar year.	1	
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	39,602.81	
1220	Due from Other Agencies	107.21	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	107.31	
3321	CO&DS Distributed		38,791.36
3325	Interest on Undistributed CO&DS		918.76
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	115,000.00	
9200/720	Interest SPA Sinking Fund Administration Food	37,850.00	
9200/730 9200/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	968.43	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		150,056.78
3326	SBA Sinking Fund Earnings	-	6.53
00_0	Cash		3,755.12
11XX	bt service payments, MVLR withheld for debt service, investment		
11XX Го record de			
11XX Fo record de earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
11XX Fo record de earnings, rela advance refu	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
11XX Fo record de earnings, rela advance refu agent.	inding cash with fiscal agent to payments of refunded bonds escrow		
11XX To record de earnings, releadvance refuagent.  Reconciliati	anding cash with fiscal agent to payments of refunded bonds escrow		
11XX Fo record de earnings, reladvance refuagent.  Reconciliati Beginning fu	inding cash with fiscal agent to payments of refunded bonds escrow		20,469.29
I1XX Fo record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	on of activity in fund 210. Debt Service:  nd balance as provided in prior school year		
I1XX Fo record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	on of activity in fund 210. Debt Service:  nd balance as provided in prior school year  withheld		150,056.78
ITXX Fo record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond into	on of activity in fund 210. Debt Service:  nd balance as provided in prior school year  withheld erest (revenue on withheld MVLR)		150,056.78
ITXX Fo record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond into Refunde	on of activity in fund 210. Debt Service:  nd balance as provided in prior school year  withheld		150,056.78
ITXX Fo record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond into Refunde	on of activity in fund 210. Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)  d bond proceeds		150,056.78
To record de parnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less:	on of activity in fund 210. Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)  d bond proceeds		150,056.78 6.53 -
TIXX Fo record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interest earnium Less: Principal Interest earnium	on of activity in fund 210. Debt Service:  Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure		150,056.78 6.53 - - - 115,000.00 37,850.00
Taxx Fo record de parnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interested Premium Less: Principal Interest e Dues and	on of activity in fund 210, Debt Service:  Indibation of		150,056.78 6.53 - - - 115,000.00 37,850.00
TO record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interestion Principal Interestion Dues and Payment	on of activity in fund 210, Debt Service:  India balance as provided in prior school year  withheld  erest (revenue on withheld MVLR)  d bond proceeds on refunded bonds  payments  expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		20,469.29 150,056.78 6.53 - - 115,000.00 37,850.00 968.43
TO record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interest e Principal Interest e Dues and Payment Dues And	on of activity in fund 210, Debt Service:  India balance as provided in prior school year  withheld  erest (revenue on withheld MVLR)  d bond proceeds on refunded bonds  payments  expenditure d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)		150,056.78 6.53 - - 115,000.00 37,850.00
TO record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interest e Principal Interest e Dues and Payment Dues And	on of activity in fund 210, Debt Service:  India balance as provided in prior school year  withheld  erest (revenue on withheld MVLR)  d bond proceeds on refunded bonds  payments  expenditure  d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds  on refunded bonds		150,056.78 6.53 - - 115,000.00 37,850.00

# **Hendry County School District**

runa siii .	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/761	Description  Revenue to Befunded Rend Feeren Agent		
9299/761	Payments to Refunded Bond Escrow Agent  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)		-
	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	-A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2013-2014 fiscal year.		
Year-end er	ntries:	Debit	Credi
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	41,803.17	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	156.95	
9200/710	Interest		
3321	CO&DS Distributed		40,616.31
3325	Interest on Undistributed CO&DS		1,343.81
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	4,206.30	
3323	CO&DS Withheld for Administration		4,206.30
	nounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
	<u>Description</u>	000 000 00	
Account #	Dedemention of Dring-in-1		
Account # 9200/710	Redemption of Principal	200,000.00	
Account # 9200/710 9200/720	Interest	40,500.00	
Account # 9200/710 9200/720 9200/730	Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720 9200/730 9200/761	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	40,500.00	
Account # 9200/710 9200/720 9200/730 9200/761 2210	Interest SBA Sinking Fund Administration Fees	40,500.00	<u>-</u>
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	40,500.00	- 235,597.38
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	40,500.00	- 235,597.39 10.25
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	40,500.00	
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Interest SBA Sinking Fund Administration Fees Payments 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	40,500.00	10.25
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest SBA Sinking Fund Administration Fees Payments 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	40,500.00	10.25
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refe	Interest SBA Sinking Fund Administration Fees Payments 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	40,500.00	10.25
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Interest SBA Sinking Fund Administration Fees Payments 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	40,500.00	10.25
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel 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 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	40,500.00	7,905.49
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu	Interest SBA Sinking Fund Administration Fees Payments 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	40,500.00	7,905.49
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu	Interest SBA Sinking Fund Administration Fees Payments 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	40,500.00	10.25 7,905.49 24,198.26
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu 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 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 withheld	40,500.00	10.25 7,905.49 24,198.26 235,597.38
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deearnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int	Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	40,500.00	10.25 7,905.49 24,198.26
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deernings, reladvance refuagent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds	40,500.00	10.25 7,905.45 24,198.26 235,597.35
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deernings, reladvance refuagent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	40,500.00	10.25 7,905.49 24,198.26 235,597.38
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deernings, reladvance refuadent.  Reconciliate Beginning fu Plus: CO&DS Bond int Refunde Premiun 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds	40,500.00	24,198.26 235,597.38 10.25
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliate Beginning fu 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds	40,500.00	24,198.26 235,597.38 10.25 200,000.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	40,500.00	24,198.26 235,597.38 10.28 200,000.00 40,500.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen	Interest SBA Sinking Fund Administration Fees Payments 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: und balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	40,500.00	10.25 7,905.49 24,198.26 235,597.38
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Interest SBA Sinking Fund Administration Fees Payments 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: und balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	40,500.00	24,198.26 235,597.38 10.28 200,000.00 40,500.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Interest SBA Sinking Fund Administration Fees Payments 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  withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) to on refunded bonds	40,500.00	24,198.26 235,597.38 10.28 200,000.00 40,500.00

# Hernando County School District

<u>Funa 310 Ca</u>	enited Presidente CORI Preside	<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	Dues and Fees (Issuance costs - underwriter'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		_
	ey bond issues for the 2013-2014 fiscal year.		_
	·		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	277,848.84	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	666.81	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	967.09	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		239,000.0
3792	Premium on Sale of Refunding Bonds		38,711.5
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,771.2
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	329,137.88	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	792.36	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty  Dues and Fees (Issuance costs - bond finance/admin charges)	1,188.57	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	284,000.0
3713 3792	Premium on Sale of Refunding Bonds		43,784.4
2210	Accrued Interest Payable (Sinking Fund Accruals)		3,334.4
	A to refund callable portion of Series 2005-A new money only due		0,004.4
	6 through 1/1/2025.		
	·		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
	nterest for the 2013-2014 fiscal year.		
10 00010001	The foot for the 2010 2011 hood your.		
Year-end en	tries:	<u>Debit</u>	Cred
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	114,363.95	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	490.80	
	Interest	430.00	
9200/710			
9200/710 3321	CO&DS Distributed		110.652.5
9200/710 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		110,652.5 4,202.1
3321 3325	Interest on Undistributed CO&DS		110,652.5 4,202.1
3321 3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CC Fund 100 G	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund		
3321 3325 To record CC Fund 100 Go Account #	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description	42.452.44	
3321 3325 To record CC Fund 100 Go Account # 7200/310	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description Professional and Technical Services	13,153.41	4,202.1
3321 3325 Fo record CC Fund 100 Go Account # 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	13,153.41	
3321 3325 Fo record CC Fund 100 Go Account # 7200/310 3323 Fo record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	13,153.41	4,202.1
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration COWDS Withheld for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	13,153.41	4,202.1
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	13,153.41	4,202.1
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description	,	4,202.1
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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	545,000.00	4,202.1
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest	545,000.00 221,351.25	4,202.1
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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	545,000.00	4,202.1
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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	545,000.00 221,351.25	4,202.1
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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	545,000.00 221,351.25	4,202.1
3321 3325 Fo record CC Fund 100 Gd Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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 Cash with Fiscal/Service Agents	545,000.00 221,351.25	4,202.1 13,153.4
3321 3325 Fo record CC Fund 100 Gr Account # 7200/310 3323 Fo record and provided in A Fund 210 Dec Account # 20200/710 2020/720 2020/730 2200/761 2210 1114 3322	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	545,000.00 221,351.25	4,202.1 13,153.4 - 753,088.0
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record and provided in A Fund 210 Dec Account # 9200/710 9200/720 9200/761 9210	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	545,000.00 221,351.25	4,202.1 13,153.4 153,088.0 32.7
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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	545,000.00 221,351.25	4,202.1
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle 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	545,000.00 221,351.25	4,202.1 13,153.4 153,088.0 32.7
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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	545,000.00 221,351.25	4,202.1 13,153.4 153,088.0 32.7
3321 3325 Fo record CC Fund 100 Gc Account # 2200/310 3323 Fo record and provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2326 1114 3322 3326 11XX Fo record de parnings, reliad	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle 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	545,000.00 221,351.25	4,202.1 13,153.4 153,088.0 32.7
3321 3325 Fo record CC Fund 100 Gc Account # 2200/310 3323 Fo record and provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2326 1114 3322 3326 11XX Fo record de parnings, reliad	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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	545,000.00 221,351.25	4,202.1 13,153.4 153,088.0 32.7
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an orrovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 3211 3222 3326 3326 3327 3326 3327 3328 3328 3328 3328 3328 3328 3328	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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	545,000.00 221,351.25	4,202.1 13,153.4 153,088.0 32.7
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 13322 13326 11XX Fo record de Parnings, reladvance refue agent. Reconciliati	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	545,000.00 221,351.25	4,202.1 13,153.4 13,153.4 753,088.0 32.7 18,569.2
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record and provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 3210 3211 3226 32326 32326 32326 32326 32326 32326 324 3326 3252 3326 327 3326 3404ance refuel advance refuel agent. 38econciliati 38eginning fu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle 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	545,000.00 221,351.25	4,202.1 13,153.4 13,153.4 753,088.0 32.7 18,569.2
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 13322 13326 11XX Fo record de Parnings, reladvance refue agent. Reconciliati	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the substitution of the service in the	545,000.00 221,351.25	4,202.1 13,153.4 753,088.0 32.7 18,569.2
3321 3325 Fo record CC Fund 100 Gr Account # 7200/310 3323 Fo record arr Provided in A Fund 210 De Account # 2200/710 2200/710 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de Precord de Prec	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle 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 and 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 payments are provided in prior school year withheld	545,000.00 221,351.25	4,202.1 13,153.4 753,088.0 32.7 18,569.2 753,088.0
3321 3325 Fo record CC Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 De Account # 2000/710 2000/710 2000/761 2210 1114 3322 3326 11XX Fo record de parnings, reliadvance refued advance refued advance refued advance refued and policy and pol	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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 atted 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  withheld Berest (revenue on withheld MVLR)	545,000.00 221,351.25	4,202.1 13,153.4 753,088.0 32.7 18,569.2 753,088.0 32.7
3321 3325 For record CC Fund 100 Gr Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2000/710 2000/730 2000/761 2210 1114 3322 3326 11XX For record de partings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual 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 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: Ind balance as provided in prior school year  withheld Perest (revenue on withheld MVLR) Indicate the survive of the service of the servic	545,000.00 221,351.25	4,202.1 13,153.4 13,153.4 753,088.0 32.7 119,053.2 753,088.0 32.7 523,000.0
3321 3325 Fo record CC Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 De Account # 2000/710 2000/710 2000/761 2210 1114 3322 3326 11XX Fo record de parnings, reladivance refue advance refue	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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 atted 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  withheld Berest (revenue on withheld MVLR)	545,000.00 221,351.25	4,202.1 13,153.4 13,153.4 753,088.0 32.7 119,053.2 753,088.0 32.7 523,000.0
3321 3325 Fo record CC Fund 100 G Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 De Account # 0200/710 0200/720 03200/761 03220 03200/761 03220 03200/761 03220 03200 03	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services	545,000.00 221,351.25	4,202.1 13,153.4 13,153.4 753,088.0 32.7 119,053.2 753,088.0 32.7 523,000.0 82,495.9
3321 3325 For record CC Fund 100 Gr Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX For record de parnings, reliadavance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunder Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual 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 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: Ind balance as provided in prior school year  withheld Perest (revenue on withheld MVLR) Indicate the survive of the service of the servic	545,000.00 221,351.25	13,153.4 13,153.4 13,153.4 753,088.0 32.7 18,569.2 753,088.0 32.7 523,000.0 82,495.9 545,000.0
3321 3325 Fo record CC Fund 100 G Fund 100 G Fund 100 G Account # 7200/310 3323 Fo record an Provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de Paranings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest 6	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Beneral 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  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:  Ind balance as provided in prior school year  withheld  Berest (revenue on withheld MVLR)  Ind bond proceeds  In on refunded bonds  Payments	545,000.00 221,351.25	4,202.1 13,153.4 153,088.0 32.7
a321 a325 For record CC Fund 100 Ge Account # 7200/310 a323 For record arr provided in A Fund 210 De Account # 6200/710 6200/720 6200/730 6200/730 6200/761 621114 6322 6326 611XX For record de for r	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of the service on refunded bonds  payments expenditure	545,000.00 221,351.25	13,153.4 13,153.4 753,088.0 32.7 18,569.2 753,088.0 32.7 523,000.0 82,495.9 545,000.0 221,351.2 5,338.7
a321 a325 For record CC Fund 100 Ge Account # 7200/310 a323 For record arr provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 a322 a326 a1XX For record de parnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle 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  withheld Brest (revenue on withheld MVLR) Ind bond proceeds Ind on refunded bonds  Payments Expenditure Indees (fees on bond interest above)	545,000.00 221,351.25	13,153.4 13,153.4 13,153.4 753,088.0 32.7 18,569.2 753,088.0 32.7 523,000.0 82,495.9 545,000.0 221,351.2
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record de Parmings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interest e Principal Interest e Dues and Payment Dues and	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Beneral 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.  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  bit 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  withheld  Berest (revenue on withheld MVLR)  Indibalance description  Redemption of Principal  Redemption of	545,000.00 221,351.25	13,153.4 13,153.4 753,088.0 32.7 18,569.2 753,088.0 32.7 523,000.0 82,495.9 545,000.0 221,351.2 5,338.7 277,848.8

**Highlands County School District** 

Account #	abital Projects, CODI Bonos		
	apital Projects, COBI Bonds		
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	ney bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Sorios 2014	Accrued Interest Payable (Sinking Fund Accruals)  -A to refund callable portion of Series 2004-A due from 1/1/2015		-
through 1/1/2	·		
•	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	<u>-</u>	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	-A to refund callable portion of Series 2005-A new money only due		
from 1/1/201	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash Assessed Research	-	
2210 No accrued i	Accrued Interest Payable interest for the 2013-2014 fiscal year.		-
INO accided	interest for the 2010-2014 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	<u>Credi</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	74,763.39	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	250.60	
9200/710	Interest CO&DS Distributed		70.000.44
3321 3325	Interest on Undistributed CO&DS		72,868.4° 2,145.58
	O&DS disbursements, investment earnings, and treasury fees.		2,143.30
	eneral Fund		
Fund 100 G	Description		
Fund 100 G Account #	Description Professional and Technical Services	6 715 00	
Fund 100 G Account # 7200/310	Professional and Technical Services	6,715.98	6 715 98
Fund 100 G Account # 7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	6,715.98	6,715.98
Fund 100 G Account # 7200/310 3323 To record an	Professional and Technical Services	6,715.98	6,715.98
Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	6,715.98	6,715.98
Fund 100 G Account # 7200/310 3323 To record an provided in A	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	6,715.98	6,715.98
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	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		6,715.98
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	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	6,715.98 320,000.00 56,000.00	6,715.98
Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 D  Account # 9200/710 9200/720	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	320,000.00	6,715.98
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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	320,000.00 56,000.00	6,715.98
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	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	320,000.00 56,000.00	6,715.98
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	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	320,000.00 56,000.00	_
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322	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.  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	320,000.00 56,000.00	368,147.6
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	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.  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	320,000.00 56,000.00	368,147.6° 16.0°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	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.  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	320,000.00 56,000.00	368,147.6
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliati	Professional and Technical Services	320,000.00 56,000.00	368,147.6 16.0 13,169.08
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fu	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fur Plus:	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08 34,798.5°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08 34,798.5° 368,147.6°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent.  Reconciliati Beginning fur Plus: CO&DS Bond intre	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08 34,798.5°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intresented	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08 34,798.5° 368,147.6°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intresented	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08 34,798.5° 368,147.6°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08 34,798.5° 368,147.6° 16.0°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08 34,798.5° 368,147.6° 16.0° -
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08 34,798.5° 368,147.6°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	Professional and Technical Services	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08  34,798.53  368,147.6° 16.0° 320,000.00 56,000.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	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 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: und balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08  34,798.53  368,147.6° 16.0° 320,000.00 56,000.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	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 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: und balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	320,000.00 56,000.00	368,147.6° 16.0° 13,169.08  34,798.53  368,147.6° 16.0° 320,000.00 56,000.00

# Hillsborough County School District

	apital Projects, COBI Bonds	<u>Debit</u>	
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description	0.450.405.00	
9299/761	Payments to Refunded Bond Escrow Agent	2,158,487.88	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	5,181.03 7,514.19	
9200/730	Discounts on Refunding Bonds	7,514.19	
3715	Sale of Refunding Bonds	_	1,857,000.00
3792	Premium on Sale of Refunding Bonds		300,347.0
2210	Accrued Interest Payable (Sinking Fund Accruals)		13,836.0
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		-,
through 1/1/2	2024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	728,811.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,754.91	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,632.44	
9299/892	Discounts on Refunding Bonds	-	000 000 0
3715 3792	Sale of Refunding Bonds		629,000.00
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		96,870.50 7,328.2
	A to refund callable portion of Series 2005-A new money only due		1,020.2
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	731,777.06	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	4,265.59	
9200/710	Interest		
3321 3325	CO&DS Distributed		699,521.0
	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		36,521.6
	Dabb disbursements, investment earnings, and treasury lees.		
To record CO	oneral Fund		
To record Co	eneral Fund		
To record C0 Fund 100 Go Account #	<u>Description</u>	114 217 75	
To record C0 Fund 100 G Account # 7200/310	<u>Description</u> Professional and Technical Services	114,317.75	11/1 317 7/
To record C0 Fund 100 G Account # 7200/310 3323	<u>Description</u>	114,317.75	114,317.7
To record CO Fund 100 Ge Account # 7200/310 3323 To record an	Description Professional and Technical Services CO&DS Withheld for Administration	114,317.75	114,317.7
To record CO Fund 100 Go Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	114,317.75	114,317.7
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	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.	114,317.75	114,317.7
To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	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.	114,317.75 5,005,000.00	114,317.7
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	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		114,317.7
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	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.  Bet Service, SBE/COBI Bonds Description Redemption of Principal	5,005,000.00	114,317.7
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	5,005,000.00 1,922,140.00	114,317.7
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Professional and Technical Services	5,005,000.00 1,922,140.00	114,317.7
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Description Professional and Technical Services	5,005,000.00 1,922,140.00	
To record CC Fund 100 G Account # 7200/310 3323 To record an oprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322	Description Professional and Technical Services	5,005,000.00 1,922,140.00	- 6,807,344.2
To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	Description Professional and Technical Services	5,005,000.00 1,922,140.00	- 6,807,344.2 296.0
To record CC Fund 100 Gr Account # 7000/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services	5,005,000.00 1,922,140.00	114,317.79 6,807,344.2 296.0- 227,506.5
To record CC Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services	5,005,000.00 1,922,140.00	- 6,807,344.2 296.0
To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Professional and Technical Services	5,005,000.00 1,922,140.00	- 6,807,344.2 296.0
To record CC  Fund 100 Gr  Account # 7200/310 3323  To record an provided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX  To record de earnings, reladvance refu	Description Professional and Technical Services	5,005,000.00 1,922,140.00	- 6,807,344.2 296.0
To record CC Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services	5,005,000.00 1,922,140.00	- 6,807,344.2 296.0
To record CC Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Description Professional and Technical Services	5,005,000.00 1,922,140.00	- 6,807,344.2 296.0 227,506.5
To record CC Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Description Professional and Technical Services	5,005,000.00 1,922,140.00	- 6,807,344.2 296.0
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A  Fund 210 Di  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reliadvance refuadent.  Reconciliati  Beginning fu Plus: CO&DS	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.94 6,807,344.2
To record CC  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuadadvance refuadadvance refuadadvance fundamental Beginning fur Plus: CO&DS Bond interested	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.9d 6,807,344.2 227,506.5
To record CC  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuadrance refuadrance refuadrance fundamental Beginning fur Plus: CO&DS Bond interefunde	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.94 6,807,344.2 227,506.5 1,096,195.94 6,807,344.2 296.0 2,486,000.0
To record CC  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuaded refuadent.  Reconciliati  Beginning fu Plus: CO&DS Bond inter Refunde Premium	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.94 6,807,344.2 227,506.5 1,096,195.94 2,486,000.0
To record CC  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less:	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.96 6,807,344.2 296.0 227,506.5 1,096,195.96 6,807,344.2 296.0 2,486,000.0 397,217.6
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an oprovided in A Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuade advance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interefunde Premium Less: Principal	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.9i 6,807,344.2 296.0 227,506.5 1,096,195.9i 6,807,344.2 296.0 2,486,000.0 397,217.6i 5,005,000.0
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an oprovided in A Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less: Principal Interest of	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.90 6,807,344.2 296.0 227,506.5 1,096,195.90 6,807,344.2 296.0 2,486,000.0 397,217.6 5,005,000.00 1,922,140.0
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuade advance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest earnings and interest earnings a	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.90 6,807,344.2 296.0 227,506.5 1,096,195.90 6,807,344.2 296.0 2,486,000.0 397,217.6 5,005,000.0 1,922,140.0 108,006.8
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 23126 11XX To record de earnings, reladivance refuade advance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of Dues and Payment	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.90 6,807,344.2 296.0 227,506.5 1,096,195.90 6,807,344.2 296.0 2,486,000.0 397,217.6 5,005,000.00 1,922,140.0
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 2310 1114 3322 3326 11XX To record de earnings, reladeranings, re	Description Professional and Technical Services	5,005,000.00 1,922,140.00	1,096,195.96 6,807,344.2 296.0 227,506.5 1,096,195.96 6,807,344.2 296.0 2,486,000.0 397,217.6 5,005,000.0 1,922,140.0 108,006.8 2,158,487.8

# **Holmes County School District**

una sio o	apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	_	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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 2702	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accrued Interest Payable (Sinking Fund Accruals)  A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	nterest for the 2013-2014 fiscal year.		
Year-end er	tries:	<u>Debit</u>	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	32,122.08	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	63.68	
9200/710	Interest		
3321	CO&DS Distributed		31,640.5
2005	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		545.18
To record Co	,		
To record Co	eneral Fund		
To record Co Fund 100 G Account #	eneral Fund  Description	1 706 40	
To record Co Fund 100 G Account # 7200/310	eneral Fund  Description Professional and Technical Services	1,706.49	1 706 4
Fund 100 G Account # 7200/310 3323	eneral Fund  Description	1,706.49	1,706.4
Fo record C0 Fund 100 G Account # 7200/310 3323 Fo record an	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	1,706.49	1,706.4
Fund 100 G  Account #  7200/310  3323  To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,706.49	1,706.49
Fo record CG Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D	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.	1,706.49	1,706.4
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account #	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.	1,706.49 55,000.00	1,706.4
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720	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.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest	55,000.00 26,750.00	1,706.4
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	55,000.00	1,706.4
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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	55,000.00 26,750.00	1,706.4
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210	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	55,000.00 26,750.00	1,706.4
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	55,000.00 26,750.00	_
Fund 100 G Account # 7200/310 3323 Fo record an arrovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322	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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	55,000.00 26,750.00	80,418.9
Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326	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	55,000.00 26,750.00	80,418.9 155.7
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	Peneral 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.  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	55,000.00 26,750.00	1,706.49 80,418.99 155.70 1,210.2
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt Service payments, MVLR withheld for debt service, investment	55,000.00 26,750.00	80,418.93 155.70
For record Core Fund 100 G Account # 7200/310 3323 For record an For orecord an Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX For record departings, rel	Peneral 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.  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	55,000.00 26,750.00	80,418.93 155.70
To record Cot Fund 100 G Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record departings, reladvance refu	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	55,000.00 26,750.00	80,418.93 155.70
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record de parnings, reladdent.	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	55,000.00 26,750.00	80,418.9 155.7
Fo record Co Fund 100 G Account # 7200/310 3323 Fo record an Fund 210 D Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, reladvance refugagent.	Peneral 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.  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 Set 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	55,000.00 26,750.00	80,418.9 155.7 1,210.2
Fo record Conformation of the conformation of	Description Professional and Technical Services	55,000.00 26,750.00	80,418.9 155.7 1,210.2
Fo record Conference of Confer	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.  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 Bet 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:  Indibalance as provided in prior school year  Withheld	55,000.00 26,750.00	13,566.2 80,418.9 155.7 1,210.2
For record Core Fund 100 G Account # 7200/310 3323 For record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 11114 3322 3326 111XX For record de earnings, releadvance refued advance refued a	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.  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 Peter 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  withheld Berest (revenue on withheld MVLR)	55,000.00 26,750.00	13,566.2 80,418.9 155.7 1,210.2
For record Conference	Peneral 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.  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 Pebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds	55,000.00 26,750.00	13,566.2 80,418.9 1,210.2
For record Core Fund 100 G Account # 7200/310 3323 For record and provided in Account # 8200/710 9200/720 9200/720 9200/730 9200/761 9210 1114 9322 9326 11114 9322 9326 9200/761 9200 Premium Fundament Funda	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.  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 Peter 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  withheld Berest (revenue on withheld MVLR)	55,000.00 26,750.00	13,566.2 80,418.9 155.7 1,210.2
For record Core Fund 100 G Account # 7200/310 3323 For record and provided in Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX For record departings, reladvance refuadrance refuadrance refuadrance for Plus: CO&DS Bond interestination Refunde Premium Less:	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 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: Ind balance as provided in prior school year withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds	55,000.00 26,750.00	13,566.2 80,418.9 155.7 1,210.2
For record Core Fund 100 G Account # 7200/310 3323 For record and provided in Account # 3200/710 3200/720 3200/730 3220/730 3206 1114 3322 3326 11XX For record departings, religional provided in Account # 3200/761 3210 1114 3322 3326 11XX For record departings, religional provided in Account # 3200/761 3210 1114 3322 3326 11XX For record departings, religional provided in Account # 3200/761 3210 1114 3322 3326 11XX For record departings, religional provided in Account # 3200/761 3210 3210 3210 3210 3210 3210 3210 321	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.  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 Bot 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: Indicated being the professional service on withheld berest (revenue on withheld MVLR) Indicated bonds  Description Professional and Technical Services Took Description Professional and Technical Services Took Description Took Descrip	55,000.00 26,750.00	13,566.2 80,418.9 155.7 1,210.2
For record Core Fund 100 G Account # 7200/310 3323 For record an or record departments, relative and record departments.  Reconciliation of the record and record	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Cash with Fiscal agent to payments of refunded bonds escrow  Accrued Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  Accrued Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service:  Indiance as provided in prior school year  Withheld Description Descript	55,000.00 26,750.00	13,566.2 80,418.9 155.7 1,210.2 13,566.2 80,418.9 155.7 - - 55,000.0 26,750.0
For record Core Fund 100 G Account # 7200/310 3323 For record an or record department of record department or record department or record department or record and record	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.  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 Bot 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: Indicated being the professional service on withheld berest (revenue on withheld MVLR) Indicated bonds  Description Professional and Technical Services Took Description Professional and Technical Services Took Description Took Descrip	55,000.00 26,750.00	13,566.2 80,418.9 1,210.2 13,566.2 80,418.9 155.70
For record Core Fund 100 G Account # 7200/310 3323 For record an For record an Fund 210 D Account # 3200/710 3200/720 3200/761 32210 3226 32210 3226 3226 3226 3226 3226 3226 3226 322	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash With Fiscal/Service Agents CO&DS 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  Con of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Withheld Derest (revenue on withheld MVLR) Debt Service Derest (revenue on withheld MVLR) Dept Service Servi	55,000.00 26,750.00	13,566.2 80,418.9 1,210.2
Fund 100 G Account # 7200/310 3323 To record an or or orded in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 23126 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intressed in the remium Less: Principal Interest or Dues an Paymen Dues an Paymen Dues an Paymen pues an proposition of the proper prop	Peneral Fund  Description Professional and Technical Services	55,000.00 26,750.00	13,566.2 80,418.9 1,210.2 13,566.2 80,418.9 155.70

Indian River County School District

Account #	ADITAL PROJECTS. CODE BONOS		
	apital 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		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	4,174,993.49	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	10,052.37	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	15,078.95	
9299/892	Discounts on Refunding Bonds	-	0.000.000.00
3715 3792	Sale of Refunding Bonds		3,603,000.00
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		555,011.90 42,112.9
	A to refund callable portion of Series 2005-A new money only due		72,112.9
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	74,983.54	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	377.06	
9200/710	Interest		
3321	CO&DS Distributed		72,132.2
	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		3,228.3
	J&DS dispursements. Investment earnings, and treasury lees.		
To record CO			
To record Co	eneral Fund		
To record C0 Fund 100 Go Account #	eneral Fund  Description	40.405.00	
To record C0  Fund 100 Ge  Account #  7200/310	eneral Fund  Description  Professional and Technical Services	10,105.20	10 105 2
To record C0 Fund 100 G Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	10,105.20	10,105.2
To record C0 Fund 100 Ge Account # 7200/310 3323 To record an	eneral Fund  Description  Professional and Technical Services	10,105.20	10,105.2
To record CO Fund 100 Go Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration COMPANIES WITH THE PROPERTY OF	10,105.20	10,105.2
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	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.	10,105.20	10,105.2
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	Peneral 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. Pebt Service, SBE/COBI Bonds Description		10,105.2
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	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.	10,105.20 345,000.00 254,487.50	10,105.2
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	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	345,000.00	10,105.2
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral 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.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	345,000.00 254,487.50	10,105.2
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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	345,000.00 254,487.50	10,105.2
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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	345,000.00 254,487.50	
To record CC Fund 100 G Account # 7200/310 3323 To record an oprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	345,000.00 254,487.50	- 591,442.5
To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	345,000.00 254,487.50	- 591,442.5 25.7
To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	345,000.00 254,487.50	- 591,442.5 25.7
To record CC  Fund 100 Gr  Account # 7200/310 3323  To record an oprovided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	345,000.00 254,487.50	- 591,442.5 25.7
To record CC  Fund 100 Gi  Account # 7200/310 3323  To record an oprovided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX  To record de earnings, release	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	345,000.00 254,487.50	- 591,442.5 25.7
To record CC  Fund 100 Gr  Account # 7200/310 3323  To record an provided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX  To record de earnings, reladvance refu	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	345,000.00 254,487.50	10,105.2d - 591,442.5d 25.7d 11,069.7d
To record CC Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	345,000.00 254,487.50	- 591,442.5 25.7
To record CC Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refual gent. Reconciliati	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	345,000.00 254,487.50	591,442.5 25.7: 11,069.7:
To record CC Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refual gent. Reconciliati	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	345,000.00 254,487.50	591,442.5 25.7: 11,069.7:
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A  Fund 210 Di  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati  Beginning fu	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual 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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indipatch in the service of the ser	345,000.00 254,487.50	591,442.5 25.7: 11,069.7: 132,644.6
To record CC  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuadadvance refuadadvance refuadadvance fundamental Beginning fur Plus: CO&DS Bond interested	Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	345,000.00 254,487.50	- 591,442.5! 25.7:
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance fundamental Beginning fur Plus: CO&DS Bond inter Refunde	Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds	345,000.00 254,487.50	132,644.6 591,442.5 25.7; 11,069.7; 132,644.6 591,442.5; 25.7; 3,603,000.0
To record CC  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interefunde Premium	Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	345,000.00 254,487.50	132,644.6 591,442.5 25.7: 11,069.7: 132,644.6 591,442.5: 25.7: 3,603,000.0
To record CC  Fund 100 Gr  Account # 7200/310 3323 To record an oprovided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interefunde Premium Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle 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  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Breest (revenue on withheld MVLR) Indicate the description of the description of the proceeds In on refunded bonds	345,000.00 254,487.50	132,644.6 591,442.5 25.7 11,069.7 132,644.6 591,442.5 25.7 3,603,000.0 555,011.9
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an oprovided in A Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadadvance r	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Indicated the service on withheld MVLR) Indicated the service of	345,000.00 254,487.50	132,644.6 591,442.5 25.7: 11,069.7: 132,644.6 591,442.5 25.7: 3,603,000.0 555,011.9
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an oprovided in A Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less: Principal Interest of	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Indicated the service on withheld MVLR of the payments of refunded bonds  Payments Pay	345,000.00 254,487.50	132,644.6 591,442.5 25.7 11,069.7 132,644.6 591,442.5 25.7 3,603,000.0 555,011.9 345,000.0 254,487.5
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuade earnings, reliadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest earnings and inter	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article 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: Indicated bonds  withheld Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  on of activity in fund 210. Debt Service: Indicated bonds  withheld Interest Payable Interest (revenue on withheld MVLR) Indicated bonds Interest (revenue on bond interest above)	345,000.00 254,487.50	132,644.6 591,442.5 25.7 11,069.7 132,644.6 591,442.5 25.7 3,603,000.0 555,011.9 345,000.0 254,487.5
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 23126 11XX To record de earnings, reladovance refuade advance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of Dues and Payment	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle 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: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent	345,000.00 254,487.50	132,644.6 591,442.5 25.7; 11,069.7; 132,644.6 591,442.5 25.7; 3,603,000.0 555,011.9 345,000.0 254,487.5 3,050.4
To record CC  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9200/761 2210 11114 3322 2326 11XX To record de earnings, reladovance refue advance refue adva	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article 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: Indicated bonds  withheld Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  on of activity in fund 210. Debt Service: Indicated bonds  withheld Interest Payable Interest (revenue on withheld MVLR) Indicated bonds Interest (revenue on bond interest above)	345,000.00 254,487.50	132,644.6 591,442.5 25.7; 11,069.7; 132,644.6 591,442.5; 25.7; 3,603,000.0 555,011.9; 345,000.0 254,487.5

**Jackson County School District** 

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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 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		_
	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/761	<u>Description</u> Payments to Refunded Bond Escrow Agent		
9299/701	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2	2024.		
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)		-
	A to refund callable portion of Series 2005-A new money only due		
rom 1/1/201	6 through 1/1/2025.		
-und 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	47,832.73	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	162.22	
9200/710	Interest		
3321	CO&DS Distributed		46,606.06
3325	Interest on Undistributed CO&DS		1,388.89
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration	•	4,347.42
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Fund 210 D			
	<u>Description</u>		
Account #	<u>Description</u> Redemption of Principal	190,000.00	
Account # 9200/710		190,000.00 53,500.00	
Account # 9200/710 9200/720	Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	53,500.00	
Account # 9200/710 9200/720 9200/730 9200/761 2210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	53,500.00	
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	53,500.00	-
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	53,500.00	- 238,874.52
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	53,500.00	10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	53,500.00	•
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	53,500.00	10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	53,500.00	10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	53,500.00	10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	53,500.00	10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	53,500.00	10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	53,500.00	10.39
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93326 11XX To record de earnings, rel eadvance refued de earnings d	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Indibation by the service of the	53,500.00	10.39 6,709.45 29,766.73
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel eadvance refuergent.  Reconciliati Beginning fu Plus: CO&DS	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld	53,500.00	10.39 6,709.45 29,766.73 238,874.52
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record department, religional religion for the properties of the	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Indicate the payments of	53,500.00	10.39 6,709.45 29,766.73
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record departings, religible advance refugaçent.  Reconciliati Beginning fur Plus: CO&DS Bond intre Refunde	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds	53,500.00	10.39 6,709.45 29,766.73 238,874.52
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record departings, religible advance refugaçent.  Reconciliati Beginning fur Plus: CO&DS Bond interestinate Premium	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Indicate the payments of	53,500.00	10.39 6,709.45 29,766.73 238,874.52
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record departings, religion processed proc	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	53,500.00	29,766.73 238,874.52 10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deparmings, religion processed proc	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	53,500.00	29,766.73 238,874.52 10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deearnings, reladvance refuedadvance refuedadva	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	53,500.00	29,766.73 238,874.52 10.38 - 190,000.00 53,500.00
Account # 9200/710 9200/720 9200/730 9200/761 9210 91114 93322 9326 911XX Fo record departings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest of the premium Less: Principal Interest of Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above)	53,500.00	29,766.73 238,874.52 10.39
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadament.  Reconciliati Beginning fu Plus: CO&DS Bond interest en principal Interest of Dues an Payment	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent	53,500.00	29,766.73 238,874.52 10.38 - 190,000.00 53,500.00
Account # 2000/710 2000/720 2000/730 2000/761 2210 1114 3322 3326 11XX Fo record de earnings, rel eadvance refuedadvance refueda	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  payments Bexpenditure Indees (fees on bond interest above) Best to refunded bonds escrow agent Indees on refunded bonds (admin and underwriter fees)	53,500.00	29,766.73 238,874.52 10.38 - 190,000.00 53,500.00
Account # 2000/710 2000/720 2000/730 2000/761 2210 1114 3322 3326 11XX Fo record de advance refuadrance refunde Plus:  CO&DS Bond intractional refunde Premium Less:  Principal Interest of Dues an Payment Dues an Payment Dues an Payment Dues and Payment Pous and P	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  payments Bexpenditure Indeed fees (fees on bond interest above) Best to refunded bonds escrow agent Indeed fees on refunded bonds (admin and underwriter fees)  Con refunded bonds	53,500.00	29,766.73 238,874.52 10.38 - 190,000.00 53,500.00

Jefferson County School District

	Iting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
	<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	Premium on Sale of Bonds		_
	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2	•		
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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
vo accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	25,775.31	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	44.86	
9200/710	Interest		
3321	CO&DS Distributed		25,436.08
3325	Interest on Undistributed CO&DS		384.09
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,202.25	
3323	CO&DS Withheld for Administration		1,202.25
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
	Description		
Account #	Boompaon		
	Redemption of Principal	50,000.00	
9200/710 9200/720	Redemption of Principal Interest	4,750.00	
9200/710 9200/720 9200/730	Redemption of Principal Interest SBA Sinking Fund Administration Fees	· ·	
9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,750.00	
9200/710 9200/720 9200/730 9200/761 9210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,750.00	
9200/710 9200/720 9200/730 9200/761 9210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,750.00	-
9200/710 9200/720 9200/730 9200/761 9210 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,750.00	- 53,511.67
9200/710 9200/720 9200/730 9200/761 9210 1114 93322 9326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,750.00	2.33
9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	4,750.00	2.33
9200/710 9200/720 9200/730 9200/761 9210 1114 93322 9326 11XX Fo record de	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	4,750.00	2.33
9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de earnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	4,750.00	2.33
9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	4,750.00	2.33
9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	4,750.00	2.33
9200/710 9200/720 9200/730 9200/761 9210 11114 93322 93326 111XX Fo record de parnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	4,750.00	2.33
9200/710 9200/720 9200/730 9200/761 9210 1114 93322 93326 111XX Fo record de parnings, reladvance refu agent. Reconciliati	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	4,750.00	2.33 1,624.28
9200/710 9200/720 9200/730 9200/761 9210 11114 93322 93326 111XX Fo record de parnings, rela advance refu agent. Reconciliati Beginning fu Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	4,750.00	2.33 1,624.28 2,986.12
9200/710 9200/720 9200/730 9200/761 9210 11114 93322 93326 111XX Fo record de earnings, reladadvance refuagent. Reconciliati Beginning fu Plus: CO&DS	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld	4,750.00	2.33 1,624.28 2,986.12 53,511.6
9200/710 9200/720 9200/730 9200/761 9210 11114 93322 9326 111XX To record de earnings, reladvance refuegent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR)	4,750.00	2.33 1,624.28 2,986.12 53,511.6
9200/710 9200/720 9200/730 9200/761 9210 11114 93322 93326 111XX To record de earnings, reladvance refuegent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds	4,750.00	2.33 1,624.24 2,986.12 53,511.6
9200/710 9200/720 9200/730 9200/761 9210 11114 93322 93326 111XX Fo record de earnings, reladvance refuegent.  Reconciliati Beginning fu Plus: CO&DS Bond interested on the Refunder Premium	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR)	4,750.00	2.33 1,624.24 2,986.12 53,511.6
0200/710 0200/720 0200/730 0200/761 02210 01114 03322 0326 011XX 0 record de earnings, reladvance refuequent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	4,750.00	2,33 1,624.28 2,986.12 53,511.6 2.33
0200/710 0200/720 0200/730 0200/761 02210 01114 0322 0326 011XX 0Fo record de earnings, reladvance refuedement.  Reconciliati Beginning fuelling fu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	4,750.00	2.33 1,624.28 2,986.12 53,511.6 2.33 - - 50,000.00
p200/710 p200/720 p200/730 p200/730 p200/761 p210 p211 p211 p211 p22 p21 p21 p22 p23 p26 p23 p26 p23 p26 p23 p26 p23 p26 p24 p26 p27 p26 p27 p26 p27 p27 p27 p27 p27 p27 p27 p27 p27 p27	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	4,750.00	2,33 1,624.28 2,986.12 53,511.67 2.33 - - 50,000.00 4,750.00
2200/710 2200/720 2200/730 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de earnings, reladavance refue earnings Edwance earnings Edwance refue earnings Edwance earnings	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above)	4,750.00	2,33 1,624.28 2,986.12 53,511.63 - - 50,000.00
earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interested Principal Interest e Dues and Payment	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld brest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) is to refunded bonds escrow agent	4,750.00	2,33 1,624.28 2,986.12 53,511.67 2.33 - - 50,000.00 4,750.00
p200/710 p200/720 p200/730 p200/730 p200/761 p210 p211 p2210 p1114 p3322 p3326 p11XX pro record de parnings, reladivance refue per properties pagent. process process principal Interest of Dues and Payment Dues and pagent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	4,750.00	2,33 1,624.28 2,986.12 53,511.67 2.33 - - 50,000.00 4,750.00
p200/710 p200/720 p200/730 p200/730 p200/761 p210 p211 p211 p2210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds	4,750.00	2,33 1,624.28 2,986.12 53,511.67 2.33 - - 50,000.00 4,750.00

# Lafayette County School District

-unu 310 Ca	prital Projects CORI Rends		
	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 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		_
	ey bond issues for the 2013-2014 fiscal year.		
	·		
-una 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2004-A due from 1/1/2015		_
hrough 1/1/2	•		
Ū			
-und 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	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
rom 1/1/201	6 through 1/1/2025.		
und 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
	·		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	12,549.06	
1220	Due from Other Agencies	12,545.00	
9200/730	Dues and Fees (Administrative expense)	22.66	
2200/130	Interest	22.00	
200/710			
9200/710 3321			12.377.68
9200/710 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		12,377.68 194.04
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		,
3321 3325 Fo record CO	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		,
3321 3325 Fo record CC Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  eneral Fund		,
3321 3325 Fo record CC Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description	207.00	,
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services	607.38	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	607.38	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	607.38	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	607.38	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	607.38	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  COWDS Withheld for Administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.	607.38	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am orrovided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Potet Service, SBE/COBI Bonds	607.38	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Postription  Description		194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Postription  Redemption of Principal	20,000.00	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional Service (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest	20,000.00 8,000.00	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional services as a cricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	20,000.00 8,000.00	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral 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.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	20,000.00 8,000.00	194.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as urticle 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	20,000.00 8,000.00	607.38
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2000/710 2000/730 2200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts 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	20,000.00 8,000.00	607.36 27,506.94
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 9210 9210 9210 9210 9210 9210 921	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Beneral 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.  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	20,000.00 8,000.00	194.04 607.34 27,506.94 1.20
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 13322 13326 11XX	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	20,000.00 8,000.00	194.04 607.34 27,506.94 1.20
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9320/761 9321 9	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	20,000.00 8,000.00	194.04 607.34 27,506.94 1.20
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 932	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Beneral 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.  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	20,000.00 8,000.00	194.04 607.34 27,506.94 1.20
3321 3325 Fo record CC Fund 100 Gc Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9320/761 9322 9326 9326 9327 9327 9327 9327 9327 9327 9327 9327	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Beneral 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.  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	20,000.00 8,000.00	194.04 607.34 27,506.94 1.20
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record de parnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 8,000.00	194.04 607.34 27,506.94 1.20
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 8,000.00	194.04 607.34 27,506.94 1.20
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 8,000.00	27,506.9- 1,579.68
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indicate the service of the ser	20,000.00 8,000.00	27,506.94 1,579.68
3321 3325 For record CC Fund 100 Get Account # 7200/310 3323 For record arr provided in A Fund 210 Det Account # 2200/710 2200/730 2200/761 2210 1114 3322 3326 11XX For record det parnings, related advance refue agent.  Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services	20,000.00 8,000.00	5,201.45 27,506.94
3321 3325 Fo record CC Fund 100 Get Account # 7200/310 3323 Fo record arr provided in A Fund 210 Det Account # 2200/710 2200/710 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services	20,000.00 8,000.00	5,201.45 27,506.94
3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 20200/710 20200/730 2020/761 2210 1114 3322 3326 11XX For record de parnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services	20,000.00 8,000.00	5,201.45 27,506.94
3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2000/710 2000/730 2000/761 2210 1114 3322 3326 11XX For record de parnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services	20,000.00 8,000.00	5,201.45 27,506.94
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 20200/710 20200/730 2020/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle 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 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  Fon of activity in fund 210, Debt Service:  Indicated the bonds on the proceeds on refunded bonds  Redemption of Principal Interest (revenue on withheld MVLR) Redemption of the Florida Constitution.  Redemption of the Florida Constitution.  Redemption of the Florida Constitution.  Redemption of Principal Interest (revenue on withheld MVLR) Redemption of the Florida Constitution.  Redemption of the Fl	20,000.00 8,000.00	5,201.43 27,506.94 1,579.68 5,201.43
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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 a criticle 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 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: Indicated the proceeds on refunded bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds escrow  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds escrow  Description  Redemption of Principal Interest SBA Sinking Fund Administration fees as a critical accrued interest payable Cash with Fiscal Service Agents  Co&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings Cash  Description  Description  Redemption of Principal Interest SBA Sinking Fund Administration fees as a critical accrued interest payable  Cash with Fiscal Service Agents  Description  Redemption of Principal Interest SBA Sinking Fund Administration SBE/COBI Bonds  SBA Sinking Fund Earnings Cash  Description  Redemption of Principal Interest SBA Sinking Fund Administration SBA Sinking Fund Earning SBA S	20,000.00 8,000.00	5,201.43 27,506.94 1,579.63 5,201.43 27,506.94 1.20 20,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS B Bond inte Refunded Premium Less: Principal Interest 6	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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:  In displaying the description on withheld MVLR displaying the payments are funded bonds  payments expenditure	20,000.00 8,000.00	5,201.40 27,506.94 1.20 1,579.68 27,506.94 1.20 20,000.00 8,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX Fo record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as unticle 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  On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Brest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above)	20,000.00 8,000.00	,
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Brounts 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 and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  India dalance as provided in prior school year  Withheld Breest (revenue on withheld MVLR) Debt Service: Description Descripti	20,000.00 8,000.00	5,201.4% 27,506.94 1.20 1,579.68 27,506.94 1.20 20,000.00 8,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de Paranings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Brounts 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 bit 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  In of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Withheld Brest (revenue on withheld MVLR) In do bond proceeds In on refunded bonds  Betweenditure If fees (fees on bond interest above) In or of activity in fund secrow agent If fees on refunded bonds escrow agent If fees on refunded bonds (admin and underwriter fees)	20,000.00 8,000.00	5,201.4% 27,506.94 1.20 1,579.68 27,506.94 1.20 20,000.00 8,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de Paranings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  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 bit 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  Fon of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld Breest (revenue on withheld MVLR) Brownents  Brownents	20,000.00 8,000.00	5,201.4% 27,506.94 1.20 1,579.68 27,506.94 1.20 20,000.00 8,000.00

**Lake County School District** 

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 2013-2014 fiscal year.  Service Current Bond Refunding  Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	- - - - - -	:
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 2013-2014 fiscal year.  Service Current Bond Refunding  Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	- - - - - -	:
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 2013-2014 fiscal year.  Service Current Bond Refunding  Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	- - - - - -	:
Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2013-2014 fiscal year.  Service Current Bond Refunding  Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	: : : : :	:
Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2013-2014 fiscal year.  Service Current Bond Refunding  Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	- - - -	:
Premium on Sale of Bonds bond issues for the 2013-2014 fiscal year.  Service Current Bond Refunding  Description  Payments to Refunded Bond Escrow Agent  Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Refunding Bonds  Sale of Refunding Bonds  Premium on Sale of Refunding Bonds  Accrued Interest Payable (Sinking Fund Accruals)  or refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding  Description  Cash with Fiscal/Service Agents	- - - -	:
bond issues for the 2013-2014 fiscal year.  Service Current Bond Refunding  Description  Payments to Refunded Bond Escrow Agent  Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Refunding Bonds  Sale of Refunding Bonds  Premium on Sale of Refunding Bonds  Accrued Interest Payable (Sinking Fund Accruals)  or refund callable portion of Series 2004-A due from 1/1/2015  4.  Service Advance Bond Refunding  Description  Cash with Fiscal/Service Agents	: : :	:
Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	- - - -	:
Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	: : :	:
Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2004-A due from 1/1/2015 4.  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) orefund callable portion of Series 2004-A due from 1/1/2015 4.  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) orefund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	: :	:
Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) o refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	:	:
Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) o refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents	·	-
Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) o refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding Description Cash with Fiscal/Service Agents		-
Accrued Interest Payable (Sinking Fund Accruals) o refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding  Description Cash with Fiscal/Service Agents		-
o refund callable portion of Series 2004-A due from 1/1/2015 4.  Service Advance Bond Refunding  Description  Cash with Fiscal/Service Agents		
Service Advance Bond Refunding  Description  Cash with Fiscal/Service Agents		
Description Cash with Fiscal/Service Agents		
Cash with Fiscal/Service Agents		
· · · · · · · · · · · · · · · · · · ·		
	1,554,827.09	
Dues and Fees (Issuance costs - underwriter's discount)	3,744.18	
Dues and Fees (Issuance costs - bond finance/admin charges)	5,616.42	
Discounts on Refunding Bonds	-	4 6 4 5 5 5 5
· · · · · · · · · · · · · · · · · · ·		1,342,000.0
		206,512.5 15,675.1
		15,675.1
	-	
Accrued Interest Payable		-
erest for the 2013-2014 fiscal year.		
es:	Debit	Cred
tal Projects, CO&DS		
<u> </u>		
	164.317.72	
	-	
	830.35	
Interest		
CO&DS Distributed		158,038.7
Interest on Undistributed CO&DS		7,109.3
DS disbursements, investment earnings, and treasury fees.		
eral Fund		
	22,253.28	
		22,253.2
• • • • • • • • • • • • • • • • • • • •		
	055 000 00	
·		
S Comments	-	
,	-	
•		-
CO&DS Withheld for SBE/COBI Bonds		1,303,260.0
SBA Sinking Fund Earnings	-	56.6
Cash		36,772.7
· · · ·		
ang sash mitrinosal agent to payments of retunded bolids escion		
of activity in fund 240. Daks Comitant		
		250 400 0
parance as provided in prior school year		256,109.3
hheld		1,303,260.0
		56.6
		1,342,000.0
•		206,512.5
•		855,000.0
		468,385.0
,		16,704.4
		9,360.6
		ə,əou.o -
	_	1,758,488.4
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) to refund callable portion of Series 2005-A new money only due hrough 1/1/2025.  Service, SBE/COBI Bonds  Description Cash Accrued Interest Payable Prest for the 2013-2014 fiscal year.  Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) or refund callable portion of Series 2005-A new money only due hrough 1/1/2025. Service, SBE/COBI Bonds Description Cash Accrued Interest Payable rest for the 2013-2014 fiscal year.  se: Debit tal Projects, CO&DS Description Cash Cash Accrued Interest Payable rest for Other Agencies Due from Other Agencies Uses and Fees (Administrative expense) Interest CO&DS Distributed Interest on Undistributed CO&DS Description Description Sold disbursements, investment earnings, and treasury fees. Prail 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 Medical Service (as Service) Sea Sinking Fund Administration Fees 16,704.46 Payments to Refunding Bond Escrow

Lee County School District

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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	1,160,147.51	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,784.42	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,038.32	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		998,000.00
3792	Premium on Sale of Refunding Bonds		161,543.32
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,426.93
	A to refund callable portion of Series 2004-A due from 1/1/2015		.,
through 1/1/2	·		
·	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)		_
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credi
	apital Projects, CO&DS		<u></u>
Account #	Description		
11XX	Cash	1,156,246.99	
1220	Due from Other Agencies	-, 100,2 10100	
9200/730	Dues and Fees (Administrative expense)	1,919.63	
9200/710	Interest	1,515.00	
3321	CO&DS Distributed		1,141,730.9
3325	Interest on Undistributed CO&DS		16,435.69
	D&DS disbursements, investment earnings, and treasury fees.		10, 100.0
Fund 100 G			
Account #	Description		
7200/310	Professional and Technical Services	51,446.01	
3323	CO&DS Withheld for Administration	,	51,446.0°
	nounts withheld from MVLR for actual administration fees as		0.,
	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	1,730,000.00	
9200/710	Interest	548,497.50	
9200/730	SBA Sinking Fund Administration Fees	23,081.61	
9200/761	Payments to Refunding Bond Escrow		
	Accrued Interest Payable	_	
2210	Cash with Fiscal/Service Agents	_	=
	CO&DS Withheld for SBE/COBI Bonds		2,236,557.0
2210 1114 3322	SBA Sinking Fund Earnings	_	2,230,337.00 97.20
1114 3322		-	64,924.79
1114 3322 3326	-		04,324.73
1114 3322 3326 11XX	Cash		
1114 3322 3326 11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record de earnings, rel	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX To record de earnings, rel	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record de earnings, reladvance refu	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow		
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati	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:		206 200 0
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow		306,222.96
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati	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 transfer of prior year and transfer of prior year and transfer of prior year.		
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	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:  nd balance as provided in prior school year  withheld		2,236,557.00
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	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 refunded bonds escrow withheld erest (revenue on withheld MVLR)		2,236,557.06 97.26
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	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:  nd balance as provided in prior school year  withheld		2,236,557.00 97.20 998,000.00
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	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 refunded bonds escrow withheld erest (revenue on withheld MVLR)  d bond proceeds		2,236,557.00 97.20 998,000.00
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less:	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 refunded bonds escrow withheld erest (revenue on withheld MVLR) Indicate the payments of refunded bonds  on refunded bonds		2,236,557.06 97.26 998,000.00 161,543.32
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal	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 payments of refunded bonds escrow on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow on refunded bonds  payments		2,236,557.06 97.26 998,000.06 161,543.32 1,730,000.06
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest of	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 payments of refunded bonds escrow withheld Berest (revenue on withheld MVLR) Indicate the payments of refunded bonds In on refunded bonds In payments In p		306,222.96 2,236,557.06 97.26 998,000.00 161,543.32 1,730,000.00 548,497.56
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest e Dues and	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 provided in prior school year withheld erest (revenue on withheld MVLR) Indicate the provided bonds on refunded bonds  payments expenditure diffees (fees on bond interest above)		2,236,557.06 97.26 998,000.00 161,543.32 1,730,000.00 548,497.56 23,081.6
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest e Dues and Payment	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 withheld  erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		2,236,557.06 97.26 998,000.00 161,543.32 1,730,000.00 548,497.56 23,081.6 1,160,147.5
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interested Premium Less: Principal Interested Dues and Payment Dues	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 withheld  erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		2,236,557.06 97.26 998,000.00 161,543.32 1,730,000.00 548,497.56 23,081.6
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interested Premium Less: Principal Interested Dues and Payment Dues	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 withheld  erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		2,236,557.06 97.26 998,000.00 161,543.32 1,730,000.00 548,497.56 23,081.6 1,160,147.5

**Leon County School District** 

10 00	Ilting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Credit
A			
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		_
	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description  Description  Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		-
through 1/1/2	•		
•	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents		
1114	Cash with Fiscal/Service 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	Sale of Refunding Bonds  Premium on Sale of Refunding Bonds		-
			-
2210 Series 2014-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	· ·		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash Assessed Interest Provide	-	
2210 Na 1 :	Accrued Interest Payable		-
No accided i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	175,301.35	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	758.39	
9200/710	Interest		
3321	CO&DS Distributed		169,566.43
3325	Interest on Undistributed CO&DS		6,493.31
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Fund 100 G			
	<u>Description</u>		
Account #	Professional and Technical Services	20 224 07	
Account # 7200/310	Professional and Technical Services	20,324.97	20 324 97
Account # 7200/310 3323	CO&DS Withheld for Administration	20,324.97	20,324.97
Account # 7200/310 3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	20,324.97	20,324.97
Account # 7200/310 3323 To record an provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	20,324.97
Account # 7200/310 3323 To record an provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	20,324.97
Account # 7200/310 3323 To record an provided in <i>P</i> Fund 210 Do Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.    Sebt Service, SBE/COBI Bonds   Description		20,324.97
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Beht Service, SBE/COBI Bonds  Description Redemption of Principal	955,000.00	20,324.97
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	955,000.00 233,487.50	20,324.97
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Beht Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	955,000.00	20,324.97
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761	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	955,000.00 233,487.50	20,324.97
Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210	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	955,000.00 233,487.50	20,324.97
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 11114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	955,000.00 233,487.50	_
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 11114 33322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	955,000.00 233,487.50	1,165,106.60
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 33326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	955,000.00 233,487.50	1,165,106.60 50.67
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	955,000.00 233,487.50	1,165,106.60
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	955,000.00 233,487.50	1,165,106.60 50.67
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	955,000.00 233,487.50	1,165,106.60 50.67
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	955,000.00 233,487.50	1,165,106.60 50.67
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 anding cash with fiscal agent to payments of refunded bonds escrow	955,000.00 233,487.50	1,165,106.60 50.67
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service:	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 anding cash with fiscal agent to payments of refunded bonds escrow	955,000.00 233,487.50	1,165,106.60 50.67
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	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 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  on of activity in fund 210, Debt Service: Indididid balance as provided in prior school year	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 3126 11XX To record de earnings, reladvance refuadevance refuadevance refuadevance function for Plus: CO&DS	CO&DS Withheld for Administration nounts withheld from MVLR for actual 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 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  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	CO&DS Withheld for Administration nounts withheld from MVLR for actual 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: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadavance refuadavance refue agent.  Reconciliati Beginning fu Plus: CO&DS Bond interefunde Premium	CO&DS Withheld for Administration nounts withheld from MVLR for actual 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: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Betest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60 50.67
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond interestinate Refunde Premium Less: Principal	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld Better Cowner on withheld MVLR  department of the Florida Constitution.  Description  Redemption of Principal Interest  Redemption of Pincipal Interest  Redemption R	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60 50.67
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest of Premium Less: Principal Interest of	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld Better Crevenue on withheld MVLR)  d bond proceeds In on refunded bonds  payments	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60 50.67 - 955,000.00 233,487.50
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest earnings in the rest earnings and interest earnings and interes	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  payments Expenditure Ind fees (fees on bond interest above)	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60 50.67
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuade and provided in A Reconciliati Beginning fu Plus: CO&DS Bond interest earnings and premium Less: Principal Interest earnings and payment	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 payments of the	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60 50.67 - 955,000.00 233,487.50
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuade and provided in A Reconciliati Beginning fu Plus: CO&DS Bond interest of Dues and Payment Dues	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 bbt 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  on of activity in fund 210, Debt Service: Indicate the payments of th	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60 50.67 - 955,000.00 233,487.50
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuade and provided in A Reconciliati Beginning fu Plus: CO&DS Bond interest of Dues and Payment Dues	CO&DS Withheld for Administration nounts 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 but 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  Ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  Description  Description  Redemption of Principal Interest Payments Pa	955,000.00 233,487.50	1,165,106.60 50.67 36,381.71 134,407.30 1,165,106.60 50.67 - 955,000.00 233,487.50

**Levy County School District** 

0100	apital Projects, COBI Bonds	<u>Debit</u>	
Account #	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		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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)		-
	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
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	-	
9299/892 3715	Sale of Refunding Bonds	-	=
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	-A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2013-2014 fiscal year.		
Year-end er	tries:	<u>Debit</u>	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	33,269.01	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	128.98	
9200/710 3321	Interest CO&DS Distributed		32,293.68
3325	Interest on Undistributed CO&DS		1,104.31
	O&DS disbursements, investment earnings, and treasury fees.		1,10110
	eneral Fund		
Account #	Description		
	Professional and Technical Services	3,456.66	
7200/310	000000000000000000000000000000000000000	-,	3,456.66
	CO&DS Withheld for Administration		
3323	rounts withheld from MVLR for actual administration fees as		
3323 To record ar			
3323 To record ar provided in <i>I</i>	nounts withheld from MVLR for actual administration fees as		
3323 To record ar provided in <i>F</i> Fund 210 D	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an provided in A Fund 210 D Account # 9200/710	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	155,000.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720	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	43,500.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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		
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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	43,500.00	
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	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	43,500.00	·
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	43,500.00	_
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322	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	43,500.00	194,693.66
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326	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	43,500.00	194,693.66 8.47
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	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	43,500.00	194,693.66
3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	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  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	43,500.00	194,693.66 8.47
provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refe	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  Set service payments, MVLR withheld for debt service, investment	43,500.00	194,693.66 8.47
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refe	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  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	43,500.00	194,693.66 8.47
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	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  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	43,500.00	194,693.66 8.47
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliat Beginning fu	nounts withheld from MVLR for actual administration fees as Article 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 Bet 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	43,500.00	194,693.66 8.47
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fur Plus:	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 Bebt 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: Indiduction of activity in fund 210, Debt Service: Indicative of the Florida Constitution. Indicative of the Florida Constitution of the Florida Consti	43,500.00	194,693.66 8.47 6,886.37 25,623.12
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS	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  Bebt 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  withheld	43,500.00	194,693.66 8.47 6,886.37 25,623.12 194,693.66
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fur Plus: CO&DS Bond int	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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)	43,500.00	194,693.66 8.47 6,886.37 25,623.12
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fur Plus: CO&DS Bond int Refunde	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 Bebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds	43,500.00	194,693.66 8.47 6,886.37 25,623.12 194,693.66
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadent.  Reconciliat Beginning fur Plus: CO&DS Bond int Refunde Premium	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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)	43,500.00	194,693.66 8.47 6,886.37 25,623.12 194,693.66
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadrance refunde premium Less:	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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	43,500.00	194,693.66 8.47 6,886.37 25,623.12 194,693.66 8.47
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	43,500.00	194,693.66 8.47 6,886.37 25,623.12 194,693.66 8.47 -
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	43,500.00	194,693.66 8.47 6,886.37 25,623.12 194,693.66 8.47
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus:	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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Bexpenditure	43,500.00	25,623.12 194,693.66 8.47 25,623.12 194,693.66 8.47 - - 155,000.00 43,500.00
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	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  Bot 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds I payments Bexpenditure I gayments Bexpenditure Bexpenditure I gayments Bexpenditure Bexpenditure Bexpenditure B	43,500.00	25,623.12 194,693.66 8.47 25,623.12 194,693.66 8.47 - - 155,000.00 43,500.00
3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) Its to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) I on refunded bonds	43,500.00	25,623.12 194,693.66 8.47 25,623.12 194,693.66 8.47 - - 155,000.00 43,500.00

# **Liberty County School District**

	ing from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
Fund 310 Cap	ital 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		_
No new money	bond issues for the 2013-2014 fiscal year.		
Fund 210 Deb	t Service Current Bond Refunding		
	·		
<u>Account #</u> 9299/761	<u>Description</u> Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A	to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/202	24.		
Fund 210 Deb	t 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)		-
	to refund callable portion of Series 2005-A new money only due		
	through 1/1/2025.		
Fund 210 Deb	t Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued into	erest for the 2013-2014 fiscal year.		
Year-end entri	ies:	Debit	Credi
	ital Projects, CO&DS		
Account #	Description	0.054.00	
11XX	Cash  Due from Other Agencies	9,951.69	
1220	Due from Other Agencies  Dues and Face (Administrative expense)	24.20	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	24.38	
3321	CO&DS Distributed		9,767.35
3325	Interest on Undistributed CO&DS		208.72
To record CO8	DS disbursements, investment earnings, and treasury fees.		
- 1400.0	eral Fund		
Fund 100 Gen	Description		
Fund 100 Gen			
Account #		653 31	
Account # 7200/310	Professional and Technical Services	653.31	653 31
Account # 7200/310 3323		653.31	653.31
Account # 7200/310 3323 To record amo	Professional and Technical Services CO&DS Withheld for Administration	653.31	653.31
Account # 7200/310 3323 To record amo	Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution.	653.31	653.31
Account # 7200/310 3323 Fo record amo provided in Arti Fund 210 Deb	Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds	653.31	653.3
Account # 7200/310 3323 Fo record amorprovided in Arti Fund 210 Deb Account #	Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description		653.3 <sup>7</sup>
Account # 7200/310 3323 Fo record amorprovided in Arti Fund 210 Deb Account # 9200/710	Professional and Technical Services	25,000.00	653.3′
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720	Professional and Technical Services	25,000.00 8,750.00	653.31
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	25,000.00	653.3
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services	25,000.00 8,750.00	653.3
Account # 7200/310 3323 Fo record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/730 9200/761 9210	Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	25,000.00 8,750.00	653.3
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	25,000.00 8,750.00	-
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 9210 11114 33322	Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	25,000.00 8,750.00	33,133.34
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	25,000.00 8,750.00	- 33,133.34 1.44
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debt	Professional and Technical Services	25,000.00 8,750.00	- 33,133.34 1.44
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate	Professional and Technical Services	25,000.00 8,750.00	- 33,133.34 1.44
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refund	Professional and Technical Services	25,000.00 8,750.00	- 33,133.34 1.44
Account # 7200/310 3323 To record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record debt earnings, related	Professional and Technical Services	25,000.00 8,750.00	- 33,133.34 1.44
Account # 7200/310 3323 To record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.	Professional and Technical Services	25,000.00 8,750.00	- 33,133.34 1.44
Account # 7200/310 3323 Fo record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record debt earnings, relate advance refundagent. Reconciliation	Professional and Technical Services	25,000.00 8,750.00	33,133.34 1.44 1,322.56
Account # 7200/310 3323 Fo record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record debt earnings, relate advance refundagent. Reconciliation	Professional and Technical Services	25,000.00 8,750.00	33,133.34 1.44 1,322.56
Account # 7200/310 3323 To record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Plus: CO&DS wi	Professional and Technical Services	25,000.00 8,750.00	33,133.3-4 1.44 1,322.56 5,219.22
Account # 7200/310 3323 To record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record debt earnings, relate advance refund agent.  Reconciliation Plus: CO&DS wire Bond interes	Professional and Technical Services	25,000.00 8,750.00	33,133.3-4 1.44 1,322.56 5,219.22 33,133.3-4
Account # 7200/310 3323 To record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Plus: CO&DS wire Beginning fundagent interest Refunded by	Professional and Technical Services	25,000.00 8,750.00	5,219.22 33,133.34
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Beginning fund Plus: CO&DS wir Bond interer Refunded be Premium o	Professional and Technical Services	25,000.00 8,750.00	5,219.22 33,133.34
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Beginning fund Plus: CO&DS wire Bond interest Refunded by Premium of Less:	Professional and Technical Services	25,000.00 8,750.00	33,133.34 1.44 1,322.56 5,219.22 33,133.34 1.44
Account # 7200/310 3323 To record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Plus: CO&DS wire Bond interest Refunded by Premium of Less: Principal particulars	Professional and Technical Services	25,000.00 8,750.00	5,219.22 33,133.34 5,219.22 33,133.34 1.44 - - 25,000.00
Account # 7200/310 3323 To record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Plus: CO&DS wire Bond interest explanterest e	Professional and Technical Services	25,000.00 8,750.00	5,219.22 33,133.34 5,219.22 33,133.34 1.44 - - 25,000.00 8,750.00
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Plus: CO&DS wire Beginning fund Plus: CO&DS wire Beginn	Professional and Technical Services	25,000.00 8,750.00	5,219.22 33,133.34 1,44 1,322.56 5,219.22 33,133.34 1.44 - - 25,000.00 8,750.00 707.34
Account # 7200/310 3323 To record amorprovided in Artifund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Plus: CO&DS wire Bond interest explanes and fearming payments in Payments i	Professional and Technical Services	25,000.00 8,750.00	5,219.22 33,133.34 5,219.22 33,133.34 1.44 - - 25,000.00 8,750.00
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Beginning fund Plus: CO&DS wire Bond interest expended by Premium of Less: Principal palnterest expones and for Payments to Dues and for Payments t	Professional and Technical Services	25,000.00 8,750.00	5,219.22 33,133.34 5,219.22 33,133.34 1.44 - - 25,000.00 8,750.00
Account # 7200/310 3323 To record amorprovided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.  Reconciliation Beginning fund Plus: CO&DS wire Bond interest expended by Premium of Less: Principal palnterest expones and for Payments to Dues and for Payments t	Professional and Technical Services	25,000.00 8,750.00	5,219.22 33,133.34 5,219.22 33,133.34 1.44 - - 25,000.00 8,750.00

# **Madison County School District**

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
Account #	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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	A to refund callable portion of Series 2004-A due from 1/1/2015		_
through 1/1/2	•		
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 Sorios 2014	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end er	trios:	Debit	Credi
	apital Projects, CO&DS	Debit	<u>Oreal</u>
Account # 11XX	<u>Description</u> Cash	28,551.85	
1220	Due from Other Agencies	20,001.00	
9200/730	Dues and Fees (Administrative expense)	59.16	
9200/710	Interest	00.10	
3321	CO&DS Distributed		28,104.4
3325	Interest on Undistributed CO&DS		506.57
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
	nounts withheld from MVLR for actual administration fees as		
provided in A	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	60,000.00	
9200/720	Interest	17,500.00	
	SBA Sinking Fund Administration Fees	2,367.80	
	Payments to Refunding Bond Escrow	-	
9200/761	Accrued Interest Payable	-	
9200/761 2210	Cash with Fiscal/Service Agents		- 76,017.9
9200/761 2210 1114	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		
9200/761 2210 1114 3322	CO&DS Withheld for SBE/COBI Bonds	-	3.3
9200/761 2210 1114 3322 3326		-	
9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	
9200/761 2210 11114 3322 3326 11XX To record de	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	
earnings, rel advance refu	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment		
9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	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	-	
9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu	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	-	
9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	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	-	3.3° 3,846.5° 11,433.02
9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fur	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	-	3,846.58 11,433.02
9200/761 2210 11114 3322 3326 11XX To record deernings, reladvance refuadent.  Reconciliati Beginning fur	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  on of activity in fund 210, Debt Service:  nd balance as provided in prior school year withheld	-	3,846.59 11,433.02 76,017.94
9200/761 2210 11114 3322 3326 11XX To record deearnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond int	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)	-	3,846.58 11,433.02
9200/761 2210 11114 3322 3326 11XX To record deearnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond int- Refunde	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)  d bond proceeds	-	3,846.59 11,433.02 76,017.9
9200/761 2210 11114 3322 3326 11XX To record deearnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)	-	3,846.59 11,433.02 76,017.9
9200/761 2210 11114 3322 3326 11XX To record deearnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interestination Refunde Premium Less:	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  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments of the		3,846.59 11,433.02 76,017.9- 3.3
9200/761 2210 11114 3322 3326 11XX To record deearnings, reladvance refuadvance refuadrance refunde Plus:  CO&DS Bond intra Refunde Premium Less:  Principal	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  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) Indicate the payments of refunded bonds In on refunded bonds In payments		3,846.59 11,433.02 76,017.94 3.3 - - 60,000.00
9200/761 2210 11114 3322 3326 11XX To record deearnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	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  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments of the		3,846.59 11,433.00 76,017.94 3.3 - - 60,000.00 17,500.00
9200/761 2210 11114 3322 3326 11XX To record deearnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	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  on of activity in fund 210, Debt Service: Indicate the payments of the prior school year withheld erest (revenue on withheld MVLR) Indicate the payments on refunded bonds In on refunded bonds In payments In p		3,846.59 11,433.02 76,017.94
9200/761 2210 1114 3322 3326 11XX To record deernings, reladvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond intraction Refunder Premium Less: Principal Interest Dues an Paymen Dues an	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  on of activity in fund 210, Debt Service: India balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	-	3,846.59 11,433.02 76,017.94 3.33 - - 60,000.00 17,500.00
9200/761 2210 1114 3322 3326 11XX To record deernings, reladvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond intraction Refunder Premium Less: Principal Interest Dues an Paymen Dues an	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  on of activity in fund 210, Debt Service: India balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) and refunded bonds  con refunded bonds		3,846.59 11,433.02 76,017.94 3.33 - - 60,000.00 17,500.00

#### Manatee County School District

	apital Projects, COBI Bonds		
	Description		
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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014- through 1/1/2	-A to refund callable portion of Series 2004-A due from 1/1/2015		
•			
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents		
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)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	-A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end en	atrios:	Debit	Cred
		Debit	<u>Oreal</u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	171,396.94	
1220	Due from Other Agencies	171,530.34	
9200/730	Dues and Fees (Administrative expense)	998.97	
9200/730	Interest	990.97	
3321	CO&DS Distributed		163,842.7
3325	Interest on Undistributed CO&DS		8,553.1
	O&DS disbursements, investment earnings, and treasury fees.		0,000
TO TECOTO CO			
Fund 100 G			
Fund 100 G Account #	<u>Description</u>	26,772.53	
Fund 100 G Account # 7200/310		26,772.53	26,772.5
Fund 100 G Account # 7200/310 3323	<u>Description</u> Professional and Technical Services	26,772.53	26,772.5
Fund 100 G Account # 7200/310 3323 To record an	Description Professional and Technical Services CO&DS Withheld for Administration	26,772.53	26,772.5
Fund 100 G Account # 7200/310 3323 To record an provided in A	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	26,772.53	26,772.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	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.	26,772.53	26,772.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	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.	26,772.53	26,772.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	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		26,772.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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	1,145,000.00	26,772.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,145,000.00 476,902.50	26,772.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,145,000.00 476,902.50	26,772.5
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Description Professional and Technical Services	1,145,000.00 476,902.50	
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322	Description Professional and Technical Services	1,145,000.00 476,902.50	- 1,594,219.7
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7 69.3
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services	1,145,000.00 476,902.50	- 1,594,219.7
Fund 100 G  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7 69.3
Fund 100 G  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7 69.3
Fund 100 G  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7 69.3
Fund 100 G  Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7 69.3
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7 69.3 43,858.0
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fu	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7 69.3
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7i 69.3 43,858.0i 261,066.0i
Fund 100 G  Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond into	Description Professional and Technical Services	1,145,000.00 476,902.50	1,594,219.7i 69.3 43,858.0i 261,066.0i
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond intreactions	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interestinate Refunde Premium	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond intu Refunde Premium Less:	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7 69.3 43,858.0 261,066.0 1,594,219.7 69.3
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7 69.3 43,858.0 261,066.0 1,594,219.7 69.3
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less: Principal Interest of	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7 69.3 43,858.0 261,066.0 1,594,219.7 69.3
Fund 100 G  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond into Refunde Premium Less: Principal Interest of Dues and Paymentice Paymentic	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7 69.3 43,858.0 261,066.0 1,594,219.7 69.3
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of the premium Less: Principal Interest of Dues and Payment Dues And Paymen	Description Professional and Technical Services	1,145,000.00 476,902.50	261,066.0 1,594,219.7 69.3 43,858.0 261,066.0 1,594,219.7 69.3

# **Marion County School District**

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Cred
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	ney bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	1,037,090.62	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,497.05	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,745.68	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		895,000.0
3792	Premium on Sale of Refunding Bonds		137,878.5
2210 Sarias 2011	Accrued Interest Payable (Sinking Fund Accruals)		10,454.8
	-A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end en	ntries:	Debit	Cred
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	307,378.27	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	890.22	
9200/710	Interest		
3321	CO&DS Distributed		300,646.5
3325	Interest on Undistributed CO&DS		7,621.9
To record CC	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	23,857.86	
3323	CO&DS Withheld for Administration		23,857.8
	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 # 9200/710	Description Redemption of Principal	1 080 000 00	
9200/710	Redemption of Principal Interest	1,080,000.00 212,518.75	
9200/720	SBA Sinking Fund Administration Fees	8,138.10	
9200/750	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,266,019.6
3326	SBA Sinking Fund Earnings	-	55.0
I1XX	Cash		34,582.1
	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		
advance reid agent.	anamy odon with hood agent to payments of refunded bolids esclow		
	ion of activity in fund 240. Dobt Service:		
	ion of activity in fund 210, Debt Service:		110 445 0
Beginning fui Plus:	ınd balance as provided in prior school year		119,445.2
CO&DS	withheld		1,266,019.6
	erest (revenue on withheld MVLR)		55.0
DOI IU II II F	ed bond proceeds		895,000.0
	n on refunded bonds		137,878.5
Refunde			,
Refunde			1,080,000.0
Refunded Premium Less:	I payments		212,518.7
Refunded Premium Less: Principal Interest e	expenditure		
Refunded Premium Less: Principal Interest of Dues and	expenditure d fees (fees on bond interest above)		
Refunded Premium Less: Principal Interest & Dues and Payment	expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		8,138.1 -
Refunder Premium Less: Principal Interest & Dues and Payment Dues and	expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		
Refunded Premium Less: Principal Interest of Dues and Payment Dues and	expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	_	8,138.1 -

# **Martin County School District**

Account #	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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	2,056,194.96	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,935.51	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	7,158.11	
9299/092 3715	Sale of Refunding Bonds	-	1,769,000.00
3792	Premium on Sale of Refunding Bonds		286,140.38
2210	Accrued Interest Payable (Sinking Fund Accruals)		13,148.20
	A to refund callable portion of Series 2004-A due from 1/1/2015		10,110.20
through 1/1/2	•		
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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2013-2014 fiscal year.		
		5.1%	
Year-end en		<u>Debit</u>	<u>Credi</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	200 000 15	
11XX	Cash  Due from Other Agencies	208,890.15	
1220 9200/730	Due from Other Agencies	011.55	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	911.55	
3321	CO&DS Distributed		201,997.07
3325	Interest on Undistributed CO&DS		7,804.63
	D&DS disbursements, investment earnings, and treasury fees.		.,0000
To record Co			
Fund 100 G			
Fund 100 Go Account #	Description	24 429 60	
Fund 100 Go Account # 7200/310	<u>Description</u> Professional and Technical Services	24,429.60	24 429 60
Fund 100 Ge Account # 7200/310 3323	Description	24,429.60	24,429.60
Fund 100 Go Account # 7200/310 3323 To record an	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	24,429.60	24,429.60
Fund 100 Go Account # 7200/310 3323 To record an provided in A	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
Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do	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.	24,429.60	24,429.60
Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	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.	24,429.60 935,000.00	24,429.60
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	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		24,429.60
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	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.  Bet Service, SBE/COBI Bonds Description Redemption of Principal	935,000.00	24,429.60
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	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.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	935,000.00 488,540.00	24,429.60
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210	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.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	935,000.00 488,540.00	24,429.60
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	935,000.00 488,540.00	_
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9200/761 2210 1114 3322	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.  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	935,000.00 488,540.00	1,402,213.3
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/761 2210 1114 3322 3326	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.  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	935,000.00 488,540.00	1,402,213.33 60.98
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.3
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladovance refu	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98 34,501.73
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98 34,501.73 263,167.27
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrente.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services	935,000.00 488,540.00	263,167.27 1,402,213.33 60.98 34,501.73
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadrent function for Plus: CO&DS Bond interested 100 Grant	Description Professional and Technical Services	935,000.00 488,540.00	263,167.21 1,402,213.33 60.98 34,501.73 263,167.21 1,402,213.33 60.98
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadevance ref	Description Professional and Technical Services	935,000.00 488,540.00	263,167.27 1,402,213.33 60.98 34,501.73 263,167.27 1,402,213.33 60.98 1,769,000.00
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond inter	Description Professional and Technical Services	935,000.00 488,540.00	263,167.21 1,402,213.33 60.98 34,501.73 263,167.21 1,402,213.33 60.98
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less:	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98 34,501.73 263,167.27 1,402,213.33 60.98 1,769,000.00 286,140.38
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interestinated Premium Less: Principal	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98 34,501.73 263,167.27 1,402,213.33 60.98 1,769,000.00 286,140.38 935,000.00
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less: Principal Interest of	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98 34,501.73 263,167.27 1,402,213.33 60.98 1,769,000.00 286,140.38 935,000.00 488,540.00
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest en pues and the premium Less: Principal Interest en pues and	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98 34,501.73 1,402,213.33 60.98 1,769,000.00 286,140.38 935,000.00 488,540.00 13,236.04
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of pues and payment.	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98 34,501.73 263,167.27 1,402,213.33 60.98 1,769,000.00 286,140.38 935,000.00 488,540.00
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of Dues and Payment Dues	Description Professional and Technical Services	935,000.00 488,540.00	1,402,213.33 60.98 34,501.73 1,402,213.33 60.98 1,769,000.00 286,140.38 935,000.00 488,540.00 13,236.04 2,056,194.96

# Monroe County School District

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mor	ney bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent 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	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
Series 2014	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		- -
	-A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2013-2014 fiscal year.		
Year-end er	ntries:	<u>Debit</u>	Credi
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	60,290.18	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	183.31	
9200/710	Interest		
3321	CO&DS Distributed		58,903.97
3325 To record Co	Interest on Undistributed CO&DS		1,569.52
	O&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Account #	<u>Description</u> Professional and Technical Services	4 012 92	
7200/310 3323	CO&DS Withheld for Administration	4,912.83	4,912.83
	nounts withheld from MVLR for actual administration fees as		4,912.00
	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	245,000.00	
9200/710	Interest	24,750.00	
9200/730	SBA Sinking Fund Administration Fees	2,539.98	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		263,705.20
3326	SBA Sinking Fund Earnings	-	11.47
11XX To record do	Cash		8,573.31
	bbt 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		
agent.	5 Agent to paymont of foldinged bolide coolow		
	ion of activity in fund 240. Daht Samica.		
	ion of activity in fund 210, Debt Service:		45 000 50
peamnina fu	ınd balance as provided in prior school year		15,990.50
	withheld		263,705.20
Plus:	erest (revenue on withheld MVLR)		11.47
Plus: CO&DS			-
Plus: CO&DS Bond int	ed bond proceeds		-
Plus: CO&DS Bond int Refunde	ed bond proceeds n on refunded bonds		
Plus: CO&DS Bond int Refunde	•		
Plus: CO&DS Bond int Refunde Premiun Less: Principa	n on refunded bonds I payments		
Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	n on refunded bonds I payments expenditure		24,750.00
Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an	n on refunded bonds  I payments expenditure d fees (fees on bond interest above)		245,000.00 24,750.00 2,539.98
Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen	n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		24,750.00
Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen Dues an	n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		24,750.00
Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen Dues an	n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds		24,750.00

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# Nassau County School District

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
	<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	Premium on Sale of Bonds		-
No new mor	ney bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) -A to refund callable portion of Series 2004-A due from 1/1/2015		-
through 1/1/2	•		
Ū	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)		-
	-A to refund callable portion of Series 2005-A new money only due		
	16 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	interest for the 2013-2014 fiscal year.		
	•		
Year-end er		<u>Debit</u>	<u>Credi</u>
Fund 360 C	apital Projects, CO&DS		
Account #	Description	00.407.05	
11XX	Cash	66,167.95	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	- 214.89	
9200/730	Interest	214.09	
3321	CO&DS Distributed		64,542.94
3325	Interest on Undistributed CO&DS		1,839.90
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	5,759.16	
3323	CO&DS Withheld for Administration	0,7.001.10	5,759.16
	mounts withheld from MVLR for actual administration fees as		-,
provided in A	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	250,000.00	
9200/720	Interest	69,750.00	
9200/730	SBA Sinking Fund Administration Fees	4,196.89	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		212 644 0
3322 3326	SBA Sinking Fund Earnings	_	313,641.90 13.64
3326 11XX	Cash	-	10,291.3
	ebt service payments, MVLR withheld for debt service, investment		10,231.3
	lated 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:		
	and balance as provided in prior school year		40,304.5
Plus:			.5,557.50
	withheld		313,641.90
	erest (revenue on withheld MVLR)		13.64
Bond int	ed bond proceeds		-
Refunde	n on refunded bonds		-
Refunde Premiun			
Refunde Premiun Less:			250,000.00
Refunde Premiun Less: Principa	l payments		,
Refunde Premium Less: Principa Interest	expenditure		69,750.00
Refunde Premium Less: Principa Interest Dues an	expenditure ad fees (fees on bond interest above)		69,750.00
Refunde Premium Less: Principa Interest Dues an Paymen	expenditure ad fees (fees on bond interest above) ats to refunded bonds escrow agent		69,750.00 4,196.89
Refunde Premium Less: Principa Interest Dues an Paymen Dues an	expenditure ad fees (fees on bond interest above)		69,750.00
Refunde Premium Less: Principa Interest Dues an Paymen Dues an	expenditure ad fees (fees on bond interest above) ats to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees) at on refunded bonds	_	69,750.00

# Okaloosa County School District

	apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
	Description		
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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description  Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2			
	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)	- -	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.	<u></u>	
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	105,671.24	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	608.11	
9200/710	Interest		
3321	CO&DS Distributed Interest on Undistributed CO&DS		101,072.78
3325 To record CO	D&DS disbursements, investment earnings, and treasury fees.		5,206.57
	eneral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	16,297.29	
	CO&DS Withheld for Administration	10,291.29	16,297.29
			10,201.20
3323	nounts withheld from MVLR for actual administration fees as		
3323 To record an			
3323 Fo record an provided in <i>P</i>	nounts withheld from MVLR for actual administration fees as		
3323 Fo record an provided in <i>P</i> Fund 210 De	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 Fo record an orovided in A Fund 210 De Account #	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	810,000.00	
3323 Fo record an provided in A Fund 210 De Account # 9200/710	nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description	810,000.00 178,800.00	
3323 Fo record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730	nounts 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		
3323 Fo record an Approvided in Approvided i	nounts 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	178,800.00	
3323 Fo record an orovided in A fund 210 Do Account # 3200/710 3200/720 3200/730 3200/761 3210	nounts 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	178,800.00	
3323 Fo record an orovided in A fund 210 Do Account # 3200/710 3200/720 3200/730 3200/761 2210	nounts withheld from MVLR for actual administration fees as article 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	178,800.00	000 445 0
3323 Fo record an orovided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93322	nounts withheld from MVLR for actual administration fees as article 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	178,800.00	- 969,115.93
3323 Fo record an orovided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93322 93326	nounts withheld from MVLR for actual administration fees as article 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	178,800.00	42.14
3323 Fo record an approvided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 93326 11XX	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	178,800.00	
3323 Fo record an approvided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 911XX Fo record de	nounts withheld from MVLR for actual administration fees as article 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	178,800.00	42.14
3323 Fo record an approvided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210 92114 9322 9326 911XX Fo record de parnings, religior record de parnings,	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  bt service payments, MVLR withheld for debt service, investment	178,800.00	42.14
3323 Fo record an approvided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 92114 9322 9326 911XX Fo record de parnings, reladvance refu	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 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	178,800.00	42.14
Gasta Sassa	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  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 anding cash with fiscal agent to payments of refunded bonds escrow	178,800.00	42.14
Fund 210 De Provided in A Fundament de Provided in A F	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  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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	178,800.00	42.14 33,342.36
Fund 210 De Provided in A Fundament de Provided in A F	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  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 anding cash with fiscal agent to payments of refunded bonds escrow	178,800.00	42.14
Grecord an arrovided in A account # Grecord an arrovided in A account # Grecord an arrow a	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  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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indiduction of the Florida Constitution.	178,800.00	42.14 33,342.36
Francisco de la composición del composición de la composición de l	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  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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indiduction of the Florida Constitution.	178,800.00	42.14 33,342.30 106,969.24
Grecord an arcovided in A arcount # groot/710	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 bbt 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds	178,800.00	42.14 33,342.36 106,969.24 969,115.93
To record an arroyided in A arroyide	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 bbt 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  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)	178,800.00	42.14 33,342.36 106,969.24 969,115.93
Grecord an arcovided in A arcovided	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 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  withheld Berest (revenue on withheld MVLR) Indicate the Florida Constitution.	178,800.00	42.14 33,342.36 106,969.24 969,115.93 42.14
3323 Fo record an arroyided in A Fund 210 Dr. Account # 2020/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record deparrings, reladvance refugada arroying fur Plus: CO&DS Bodo interestinate Refunde Premium Less: Principal	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 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  payments	178,800.00	42.14 33,342.36 106,969.24 969,115.93 42.14
To record an arcovided in A arcount # 2020/710 2020/710 2020/761 2210 2210 2210 2210 2210 2210 2210 22	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 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  on of activity in fund 210, Debt Service: Indicated bonds as provided in prior school year  withheld Perest (revenue on withheld MVLR) Indicated bonds I	178,800.00	42.14 33,342.36 106,969.24 969,115.93 42.14 - - 810,000.00 178,800.00
Grecord an arcovided in A arcount # Grecord an arcovided in A arcount # Grecord an arcovided in A arcount # Grecord an arcovided in A arcovided in A arcovided in A arcovided an arcovided arcovided and arcovided arcovided arcovided and arcovided a	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 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  On of activity in fund 210, Debt Service: Indicate the payments of the p	178,800.00	42.14 33,342.36 106,969.24 969,115.93 42.14
Grecord an orovided in A fund 210 Do Account # 2000/710 2000/720 2000/730 2000/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuadance	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 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  On of activity in fund 210, Debt Service: Indicate the payments of the p	178,800.00	42.14 33,342.36 106,969.24 969,115.93 42.14 - - 810,000.00 178,800.00
3323 To record an orovided in A Fund 210 Do Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de advance refuadance refua	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 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  On of activity in fund 210, Debt Service: Indicate the payments of the p	178,800.00	42.14 33,342.36 106,969.24 969,115.93 42.14 - - 810,000.00 178,800.00

# Okeechobee County School District

Account #	apital Projects, COBI Bonds	<u>——</u>	
	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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3713 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Casn Accrued Interest Payable	-	_
	nterest for the 2013-2014 fiscal year.		_
	•		
Year-end en		<u>Debit</u>	<u>Credi</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>	44.000.00	
11XX	Cash  Due from Other Association	41,989.68	
1220	Due from Other Agencies	11117	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	144.17	
9200/710 3321	CO&DS Distributed		40,899.4
	Interest on Undistributed CO&DS		1,234.3
3325	D&DS disbursements, investment earnings, and treasury fees.		1,201.0
3325 To record C0			
To record Co	eneral Fund		
To record Co	eneral Fund		
To record Co Fund 100 Go Account #	Description	3 863 79	
To record C0 Fund 100 G Account # 7200/310	<u>Description</u> Professional and Technical Services	3,863.79	3 863 7
To record C0 Fund 100 G Account # 7200/310 3323	Description	3,863.79	3,863.7
To record CO Fund 100 G Account # 7200/310 3323 To record an	Description Professional and Technical Services CO&DS Withheld for Administration	3,863.79	3,863.7
To record Control Fund 100 Good Account #  7200/310  3323  To record an approvided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,863.79	3,863.7
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	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.	3,863.79	3,863.7
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	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.	3,863.79 170,000.00	3,863.7
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	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.  Bet Service, SBE/COBI Bonds Description		3,863.7
To record C0 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	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.  Bet Service, SBE/COBI Bonds Description Redemption of Principal	170,000.00	3,863.7
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	170,000.00 47,000.00	3,863.7
To record C0 Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	170,000.00 47,000.00	3,863.7
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Description Professional and Technical Services	170,000.00 47,000.00	_
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	Description Professional and Technical Services	170,000.00 47,000.00	- 212,822.7
To record CO 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 9200/761 2210 11114 3322 3326	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2
To record CO Fund 100 G Account # 7320/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2i 7,825.2i
To record CC Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fu	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2i 7,825.2i
To record Co Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1
To record CO Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refuadent.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1 212,822.7
To record CO  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent.  Reconciliati Beginning fur Plus: CO&DS Bond into	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1 212,822.7
To record CC  Fund 100 G  Account # 7200/310 3323  To record an provided in A  Fund 210 D  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rel advance refu advance refu adent.  Reconciliati  Beginning fu Plus: CO&DS Bond intreactions	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1 212,822.7
To record CC  Fund 100 G  Account # 7200/310 3323  To record an provided in A Fund 210 D  Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX  To record de earnings, rel advance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interestionale	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1 212,822.7
To record CO  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7. 9.2 7,825.2 28,017.1 212,822.7. 9.2
To record CO  Fund 100 G  Account # 7200/310 3323 To record an or	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1 212,822.7 9.2
To record CO  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1 212,822.7 9.2 170,000.0 47,000.0
To record CO  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interest of the premium Less: Principal Interest of Dues and	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1 212,822.7 9.2 170,000.0 47,000.0
To record CO  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 23126 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intressional control of the control of	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 Bot 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  In payments Description Descri	170,000.00 47,000.00	28,017.10 28,017.10 212,822.7- 9.20 212,822.7- 9.20 170,000.00 47,000.00 3,657.20
To record CO  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 Do  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 23126 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intrest of Dues an Payment Dues An	Description Professional and Technical Services	170,000.00 47,000.00	212,822.7 9.2 7,825.2 28,017.1 212,822.7 9.2 170,000.0 47,000.0

# Orange County School District

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 Do	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	atrice:	Debit	Credi
		Debit	Credi
	apital Projects, CO&DS		
Account #	<u>Description</u>	2 220 500 02	
11XX	Cash	2,220,596.92	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	4 024 60	
9200/730	Interest	4,034.60	
3321	CO&DS Distributed		2,190,087.62
3325	Interest on Undistributed CO&DS		34,543.90
	D&DS disbursements, investment earnings, and treasury fees.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Fund 100 G			
Account #	Description		
7200/310	Professional and Technical Services	108,127.23	
3323	CO&DS Withheld for Administration	,	108,127.23
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	3,995,000.00	
9200/720	Interest	1,013,100.00	
9200/730	SBA Sinking Fund Administration Fees	54,064.97	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		4.040.007.11
3322 3326	CO&DS Withheld for SBE/COBI Bonds		4,910,267.15
3326 11XX	SBA Sinking Fund Earnings Cash	-	213.54
	cash bbt service payments, MVLR withheld for debt service, investment		151,684.28
	ated fees, reversal of accrued interest, and transfer of prior year		
earnings, rei	unding cash with fiscal agent to payments of refunded bonds escrow		
advance refu agent.	on of activity in fund 210. Debt Service:		
advance refu agent. <b>Reconciliati</b>	on of activity in fund 210, Debt Service:		580 092 51
advance refu agent. <b>Reconciliati</b>	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		580,092.51
advance refu agent. <b>Reconciliati</b> Beginning fu	nd balance as provided in prior school year		580,092.51 4,910,267.15
advance refu agent. Reconciliati Beginning fu Plus: CO&DS	nd balance as provided in prior school year		·
advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	nd balance as provided in prior school year		4,910,267.15
advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		4,910,267.15
advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less:	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		4,910,267.15 213.54 - -
advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		4,910,267.15 213.54 - - - 3,995,000.00
advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest of	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure		4,910,267.15 213.54 - - 3,995,000.00 1,013,100.00
advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest e Dues and	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  payments expenditure d fees (fees on bond interest above)		4,910,267.15 213.54 - - 3,995,000.00 1,013,100.00
advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest of Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  payments expenditure d fees (fees on bond interest above) ts to refunded bonds secrow agent		4,910,267.15
advance refu agent.  Reconciliati Beginning fu Plus:	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees)		4,910,267.15 213.54 - - 3,995,000.00 1,013,100.00
advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest of Dues and Payment Dues and	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees) on refunded bonds  con refunded bonds		4,910,267.15 213.54 - - 3,995,000.00 1,013,100.00

# Osceola County School District

i uliu sin ta	ılting 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	Dues and Fees (Issuance costs - 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 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	<u>Description</u> Payments to Refunded Bond Escrow Agent	1,000,864.32	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,402.19	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	3,483.96	
9299/892	Discounts on Refunding Bonds	3,403.90	
3715	Sale of Refunding Bonds	-	861,000.00
3713 3792	Premium on Sale of Refunding Bonds		
2210	Accrued Interest Payable (Sinking Fund Accruals)		139,337.36
	· · · · · · · · · · · · · · · · · · ·		6,413.11
through 1/1/2	-A to refund callable portion of Series 2004-A due from 1/1/2015		
Ū			
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents	1 002 440 50	
1114	Cash with Fiscal/Service Agents	1,083,440.58	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,608.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,913.08	
9299/892	Discounts on Refunding Bonds	-	005 000 00
3715	Sale of Refunding Bonds		935,000.00
3792	Premium on Sale of Refunding Bonds		144,048.13
2210	Accrued Interest Payable (Sinking Fund Accruals)		10,914.18
	-A to refund callable portion of Series 2005-A new money only due		
from 1/1/201	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end en	stries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	591,007.61	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,256.72	
9200/710	Interest	.,2002	
3321	CO&DS Distributed		581,504.43
3325	Interest on Undistributed CO&DS		10,759.90
	O&DS disbursements, investment earnings, and treasury fees.		-,
	eneral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	33,679.98	
	CO&DS Withheld for Administration	33,079.90	33,679.98
			33,079.90
3323	nounts withheld from MVLR for actual administration tees as		
3323 To record an	nounts withheld from MVLR for actual administration fees as Article XII. Section 9. Subsection (d) of the Florida Constitution.		
3323 To record an provided in <i>P</i>	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an provided in <i>F</i> Fund 210 De	Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds		
3323 To record an provided in <i>F</i> Fund 210 De Account #	Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description	4 200 200 20	
3323 To record an provided in <i>F</i> Fund 210 De Account # 9200/710	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description  Redemption of Principal	1,200,000.00	
3323 To record an provided in <i>A</i> Fund 210 De Account #  9200/710  9200/720	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	458,895.00	
3323 To record an provided in <i>A</i> Fund 210 Do Account # 9200/710 9200/720 9200/730	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		
3323 To record an provided in <i>A</i> Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761	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	458,895.00	
3323 To record an provided in <i>F</i> Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210	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	458,895.00	
3323 To record an provided in <i>F</i> Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	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	458,895.00	-
3323 To record an provided in <i>A</i> Fund 210 Di  Account #  9200/710  9200/720  9200/730  9200/761  2210  11114  33322	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	458,895.00	1,630,147.59
3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	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	458,895.00	70.89
3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	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	458,895.00	
3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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  Set service payments, MVLR withheld for debt service, investment	458,895.00	70.89
3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	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  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	458,895.00	70.89
3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	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  Set service payments, MVLR withheld for debt service, investment	458,895.00	70.89
3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	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  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	458,895.00	70.89
To record an approvided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	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  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	458,895.00	70.89
3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	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 Bebt 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	458,895.00	70.89
3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advence refu agent.  Reconciliati Beginning fur Plus:	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 Bebt 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  Sion of activity in fund 210, Debt Service: Indication o	458,895.00	70.89 41,404.90
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	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 Bebt 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  Sign of activity in fund 210, Debt Service: Indicated the Florida Constitution.	458,895.00	70.89 41,404.90
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	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 Bebt 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  Sion of activity in fund 210, Debt Service: Indication o	458,895.00	70.89 41,404.90 248,743.75
3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond into	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 Bebt 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  Sign of activity in fund 210, Debt Service: Indicated the Florida Constitution.	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59
3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intre Refunde	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 Bebt 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  Sion of activity in fund 210, Debt Service: Indicated the Florida Constitution.	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89
3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intre Refunde	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 Bot 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89 1,796,000.00
3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interestination Refunde Premium Less:	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 Bot 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89 1,796,000.00
3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadrance refuadrance for Plus: CO&DS Bond interestination of the Premium Less: Principal	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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89 1,796,000.00 283,385.49 1,200,000.00
3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond into Refunde Premium Less: Principal Interest of the provided and the premium control of the premiu	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 Bot 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  Sign of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Expenditure	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89 1,796,000.00 283,385.49 1,200,000.00 458,895.00
3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Bexpenditure I diese (fees on bond interest above)	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89 1,796,000.00 283,385.49 1,200,000.00 458,895.00 12,728.38
3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refuadance refundance refuadance refundance r	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 Bebt 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  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Bexpenditure I gayments Bexpenditure Bexpen	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89 1,796,000.00 283,385.49 1,200,000.00 458,895.00 12,728.38 1,000,864.32
3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refuadance refundance r	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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Bexpenditure I diese (fees on bond interest above)	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89 1,796,000.00 283,385.49 1,200,000.00 458,895.00 12,728.38
3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refuadance refundance r	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 Bebt 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  I payments Bexpenditure Bed fees on bond interest above) Best to refunded bonds escrow agent Best on refunded bonds  I con refunded bonds  I con refunded bonds  I con refunded bonds (admin and underwriter fees)  I con refunded bonds	458,895.00	70.89 41,404.90 248,743.75 1,630,147.59 70.89 1,796,000.00 283,385.49 1,200,000.00 458,895.00 12,728.38 1,000,864.32

# Palm Beach County School District

	apital Projects, COBI Bonds		
V CCC112+ 1	<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	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014 through 1/1/2	-A to refund callable portion of Series 2004-A due from 1/1/2015		
Ū			
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
1114 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)		-
	-A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end er	ntries:	Debit	Credi
	apital Projects, CO&DS	<u> </u>	<u>0.00.</u>
Account # 11XX	<u>Description</u> Cash	1,212,172.87	
1220	Due from Other Agencies	1,212,172.07	
9200/730	Dues and Fees (Administrative expense)	3,865.13	
9200/730	Interest	3,003.13	
3321	CO&DS Distributed		1,182,945.04
3325	Interest on Undistributed CO&DS		33,092.96
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
To record Co	eneral Fund		
Fund 100 G	Description		
Fund 100 G Account #	<u>Description</u> Professional and Technical Services	103,585.59	
Fund 100 G Account # 7200/310		103,585.59	103,585.59
Fund 100 G Account # 7200/310 3323	Professional and Technical Services	103,585.59	103,585.59
Fund 100 G Account # 7200/310 3323 To record an	Professional and Technical Services CO&DS Withheld for Administration	103,585.59	103,585.59
Fund 100 G Account # 7200/310 3323 To record an provided in A	Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	103,585.59	103,585.59
Fund 100 G Account # 7200/310 3323 To record an provided in A	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.	103,585.59	103,585.59
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	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.	103,585.59 4,485,000.00	103,585.59
Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 D  Account # 9200/710 9200/720	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	4,485,000.00 1,244,025.00	103,585.59
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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	4,485,000.00	103,585.59
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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	4,485,000.00 1,244,025.00	103,585.59
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	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	4,485,000.00 1,244,025.00	103,585.59
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	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.  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	4,485,000.00 1,244,025.00	_
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,485,000.00 1,244,025.00	5,619,175.37
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	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.  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	4,485,000.00 1,244,025.00	5,619,175.37 244.36
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	4,485,000.00 1,244,025.00	5,619,175.37
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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.  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 Pett Service payments, MVLR withheld for debt service, investment	4,485,000.00 1,244,025.00	5,619,175.37 244.36
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	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.  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 Pett service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	4,485,000.00 1,244,025.00	5,619,175.37 244.36
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.37 244.36
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.	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 Bebt 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	4,485,000.00 1,244,025.00	5,619,175.37 244.36
Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 D  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati	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 Bebt 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  sion of activity in fund 210, Debt Service:	4,485,000.00 1,244,025.00	- 5,619,175.37 244.36 141,678.28
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fu	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 Bebt 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	4,485,000.00 1,244,025.00	5,619,175.37 244.36
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati Beginning fur Plus:	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 Bebt 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: Indiduction and Administration fees as a constitution fees as a constitution.  Comparison for the Florida Constitution.  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings	4,485,000.00 1,244,025.00	5,619,175.37 244.36 141,678.28
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.33 244.36 141,678.28 676,436.63 5,619,175.33
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu adpent.  Reconciliati Beginning fur Plus: CO&DS Bond intre	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.37 244.36 141,678.28
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intreservations	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.33 244.36 141,678.28 676,436.63 5,619,175.33
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intresented	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.33 244.36 141,678.28 676,436.63 5,619,175.33
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	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 Bebt 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds	4,485,000.00 1,244,025.00	5,619,175.33 244.36 141,678.28 676,436.63 5,619,175.33
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.37 244.36 141,678.28 676,436.67 5,619,175.37 244.36
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.37 244.36 141,678.28 676,436.67 5,619,175.37 244.36
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.37 244.36 141,678.28 676,436.67 5,619,175.37 244.36 - - 4,485,000.00 1,244,025.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.37 244.36 141,678.28 676,436.67 5,619,175.37 244.36 - - 4,485,000.00 1,244,025.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services	4,485,000.00 1,244,025.00	5,619,175.37 244.36 141,678.28 676,436.67 5,619,175.37 244.36 - - 4,485,000.00 1,244,025.00

# Pasco County School District

Fund 310 Ca	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Cred</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds ey bond issues for the 2013-2014 fiscal year.		-
	· · · · · · · · · · · · · · · · · · ·		
	ebt Service Current Bond Refunding		
Account # 9299/761	<u>Description</u> Payments to Refunded Bond Escrow Agent	1,069,419.42	
9299/701	Dues and Fees (Issuance costs - underwriter's discount)	2,566.80	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,722.70	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		920,000.0
3792	Premium on Sale of Refunding Bonds		148,862.1
2210	Accrued Interest Payable (Sinking Fund Accruals)		6,846.8
	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2	2024.		
und 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	931,570.55	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,243.16	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,364.83	
9299/892 3715	Discounts on Refunding Bonds	-	904 000 0
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		804,000.0 123,775.3
2210	Accrued Interest Payable (Sinking Fund Accruals)		9,403.2
	A to refund callable portion of Series 2005-A new money only due		∂, <del>7</del> 03.2
	6 through 1/1/2025.		
und 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable interest for the 2013-2014 fiscal year.		-
	•		
ear-end en		<u>Debit</u>	Cred
und 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
1XX	Cash	294,584.60	
220	Due from Other Agencies	4 500 00	
9200/730	Dues and Fees (Administrative expense)	1,506.82	
9200/710 3321	Interest CO&DS Distributed		283,190.1
	Interest on Undistributed CO&DS		•
3325	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		•
3325 Fo record C0	D&DS disbursements, investment earnings, and treasury fees.		•
3325 Fo record C0 Fund 100 G			•
3325 Fo record CC Fund 100 Go Account #	D&DS disbursements, investment earnings, and treasury fees.  eneral Fund	40,382.82	•
3325 Fo record CC Fund 100 Go Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	40,382.82	12,901.2
3325 Fund 100 Go Account # 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	40,382.82	12,901.2
3325 Fo record CC Fund 100 Ge Account # P200/310 3323 Fo record an arroyided in A	D&DS disbursements, investment earnings, and treasury fees.  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.	40,382.82	12,901.2
3325 Fund 100 Gr Account # 7200/310 3323 Fo record an orovided in A Fund 210 De	D&DS disbursements, investment earnings, and treasury fees.  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	40,382.82	12,901.2
3325 Fund 100 Graceount # (200/310 s323) For record an orrovided in Account #	D&DS disbursements, investment earnings, and treasury fees.  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	·	12,901.2
Gazza Fund 100 Gr Account # (200/310 Gazza For record an or ovided in A Fund 210 Do Account # (200/710	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00	12,901.2
325 Fund 100 Graceount # (200/310 s) (323 For record an orovided in A (200/710 s) (200/710 s) (200/720	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00 708,781.25	12,901.2
3325 Fund 100 Graceount # (200/310 size) Fund 210 De Account # (200/710 size) Account # (200/710 size) Account # (200/720 size) Account # (200/730 size)	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00	12,901.2
3325 Fund 100 Graccount # 2200/310 3323 For record an arrovided in A 4 200/710 200/720 200/730 200/761	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00 708,781.25	12,901.2
325 Fund 100 Graccount # 7200/310 323 For record an provided in A Fund 210 De Account # 7200/710 7200/720 7200/730 7200/761 7210	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00 708,781.25	12,901.2
325 For record CO Fund 100 Gr Account # 7200/310 323 For record an arroyided in A Fund 210 De 2000/710 3200/720 3200/761 3210 114	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00 708,781.25	12,901.2 40,382.8
325 For record CO Fund 100 Gr Account # 2200/310 323 For record an orovided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00 708,781.25	40,382.8 40,388.8
325 For record CG Fund 100 Gr Account # 7200/310 323 For record an arrovided in A Fund 210 De Account # 7200/710 7200/720 7200/730	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00 708,781.25	12,901.2 40,382.8 - 2,368,615.0 103.0
3325 Fo record CG Fund 100 Gr Account # 7200/310 3323 Fo record an approvided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/730 9320/730 9320/730 9320/730 9320/730 9320/730 93200/730 9320/730 9320/730 9320/730 9320/730 9320/730 9320/730 93200/730 9320/730 9320/730 9320/730 9320/730 9320/730 9320/730 93200/730 93200/730	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00 708,781.25	12,901.2 40,382.8 - 2,368,615.0 103.0
3325 Fo record CG Fund 100 Gr Account # 7200/310 3323 Fo record an arrovided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rel	D&DS disbursements, investment earnings, and treasury fees.  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 ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,700,000.00 708,781.25	12,901.2 40,382.8 - 2,368,615.0 103.0
325 For record CG Fund 100 Gr Account # 7200/310 323 For record an arrovided in Af Fund 210 Do Account # 9200/720 9200/720 9200/730 9200/730 9200/761 9210 114 9322 9326 1XX For record de earnings, reladvance refu	D&DS disbursements, investment earnings, and treasury fees.  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	1,700,000.00 708,781.25	40,382.8 40,382.8 2,368,615.0 103.0
325 For record CC Fund 100 Gr Account # 7200/310 323 For record an orrovided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 9210 114 9322 9326 1XX For record de parnings, reladvance refugent.	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.  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	1,700,000.00 708,781.25	40,382.8 40,382.8 2,368,615.0 103.0
325 To record CO Fund 100 Gr Account # 7200/310 3323 To record an Provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 9210 114 9322 9326 1XX To record de Parnings, reladvance refundence.  Reconciliati	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.  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 anding cash with fiscal agent to payments of refunded bonds escrow  Interest SBA Sinking Fund Earnings Cash SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund E	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 103.0 75,910.3
3325 For record CC Fund 100 Gr Account # 7200/310 3323 For record an Fund 210 Do Account # 3200/710 3200/720 3200/730 3200/761 3210 3226 3236 324 To record de parnings, reladvance refundence. Account # 3204 Account # 3200/730 Account # 3200/	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.  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	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 - 2,368,615.0 103.0 75,910.3
3325 For record CC Fund 100 Gr Account # 7200/310 3323 For record an orrovided in A Fund 210 Do Account # 3200/710 3200/720 3200/730 3200/761 3210 3226 3236 324 To record de arrings, reladvance refuel advance refuel agent.  Reconciliati Beginning fur Plus:	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.  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 Bet 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:  Indi balance as provided in prior school year	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 103.0 75,910.3
3325 Fo record CG Fund 100 Gr Account # 7200/310 3323 Fo record an orovided in A Fund 210 Dr 20200/710 20200/730 2020/761 2210 2114 2322 3326 21XX Fo record de earnings, reliadvance refued and earnings, reliadvance refued and earnings fur Plus: CO&DS	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.  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 Set 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  Set 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  Set Service payments agent to payments of refunded bonds escrow  Set Service payments agent to payments of refunded bonds escrow	1,700,000.00 708,781.25	- 2,368,615.0 103.0 75,910.3 399,697.6 2,368,615.0
Grand 100 Grand	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 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  withheld erest (revenue on withheld MVLR)	1,700,000.00 708,781.25	2,368,615.0 75,910.3 399,697.6 2,368,615.0 103.0
Grand 100 Grand	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.  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 Set 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  Set 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  Set Service payments agent to payments of refunded bonds escrow  Set Service payments agent to payments of refunded bonds escrow	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 75,910.3 399,697.6 2,368,615.0 103.0 1,724,000.0
Grand 100 Grand	D&DS disbursements, investment earnings, and treasury fees.  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 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  withheld erest (revenue on withheld MVLR) d bond proceeds	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 75,910.3 399,697.6 2,368,615.0 103.0 1,724,000.0
3325 Fo record CG Fund 100 Gr Account # 7200/310 3323 Fo record an orovided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 0322 0326 01114 0322 0326 011XX Fo record de parnings, reladvance refugent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less:	D&DS disbursements, investment earnings, and treasury fees.  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 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  withheld erest (revenue on withheld MVLR) d bond proceeds	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 75,910.3 399,697.6 2,368,615.0 103.0 1,724,000.0 272,637.4
3325 Fo record CG Fund 100 Gr Account # 7200/310 3323 Fo record an arrovided in A Fund 210 De Account # 7200/710 7200/720 7200/73	D&DS disbursements, investment earnings, and treasury fees.  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 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 withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 103.0 75,910.3 399,697.6 2,368,615.0 103.0 1,724,000.0 272,637.4 1,700,000.0
Grecord Control of the control of th	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 Bebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  In payments Description  Professional and Technical Services as and transfer of prior year  withheld Description D	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 103.0 75,910.3 399,697.6 2,368,615.0 103.0 1,724,000.0 272,637.4 1,700,000.0 708,781.2 35,847.1
3325 Fo record CG Fund 100 Gr Account # 7200/310 3323 Fo record an orovided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/730 3200/761 3210 1114 3322 3326 11XX Fo record de Fund 200 Fund 200 110 110 110 110 110 110 110 110 110	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 Bot 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  In payments Description Descri	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 103.0 75,910.3 399,697.6 2,368,615.0 103.0 1,724,000.0 272,637.4 1,700,000.0 708,781.2 35,847.1 1,069,419.4
3325 For record CG Fund 100 Gr Account # 7200/310 3323 For record an orovided in A Fund 210 Do Account # 3200/710 3200/730 3200/730 3200/730 3200/730 3200/730 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 1XX For record de earnings, reladvance refue advance	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.  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  Bet 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  withheld Bet Service on withheld MVLR) Description D	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 2,368,615.0 103.0 75,910.3 399,697.6 2,368,615.0 103.0 1,724,000.0 272,637.4 1,700,000.0 708,781.2 35,847.1 1,069,419.4
3325 For record CG Fund 100 Gr Account # 7200/310 3323 For record an orovided in A Fund 210 Do Account # 3200/710 3200/730 3200/730 3200/730 3200/730 3200/730 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 1XX For record de earnings, reladvance refue advance	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.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  withheld Bett Service on withheld MVLR) Ind bond proceeds In on refunded bonds In payments In paym	1,700,000.00 708,781.25	12,901.2 40,382.8 40,382.8 40,382.8 2,368,615.0 103.0 75,910.3 399,697.6 2,368,615.0 103.0 1,724,000.0 272,637.4 1,700,000.0 708,781.2 35,847.1 1,069,419.4 11,897.4

# Pinellas County School District

apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
<del>-</del>		
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	_	
	_	
Discounts on Sale of Bonds	-	
Sale of Bonds - SBE/COBI Bonds		-
Premium on Sale of Bonds		-
ey bond issues for the 2013-2014 fiscal year.		
ebt Service Current Bond Refunding		
<u>Description</u>		
Payments to Refunded Bond Escrow Agent	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
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		-
		-
		-
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	-	
9	-	
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)		-
0		
<u>Description</u>		
	-	_
•		
·		
	Debit	<u>Credi</u>
pital Projects, CO&DS		
<u>Description</u>		
	518,966.66	
	2 521 60	
·	2,521.09	
		499,897.8
Interest on Undistributed CO&DS		21,590.5
0&DS disbursements, investment earnings, and treasury fees.		
eneral Fund		
	67.581.36	
CO&DS Withheld for Administration	0.,0000	67,581.30
ounts withheld from MVLR for actual administration fees as		,
rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
ebt Service, SBE/COBI Bonds		
Description		
Redemption of Principal	2,910,000.00	
Interest	1,099,100.00	
SBA Sinking Fund Administration Fees	139,225.40	
,	-	
accided interest Pavable	-	
•		-
Cash with Fiscal/Service Agents		2 027 044 0
Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	_	3,937,944.8 <sup>-</sup> 171.2 <sup>-</sup>
Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	171.2
Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		
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	-	171.2
Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	171.2
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	-	171.2
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	-	171.2
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:	-	171.2! 210,209.3
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	-	171.2
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:	-	171.2! 210,209.3
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:  Indicate the description of the de	-	171.2! 210,209.3 704,438.9
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  withheld erest (revenue on withheld MVLR) It bond proceeds	-	171.2! 210,209.3 704,438.9 3,937,944.8
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: Indicate the description of the des	-	171.2 210,209.3 704,438.9 3,937,944.8
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: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	-	704,438.9 3,937,944.8 171.2
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:  Ind balance as provided in prior school year  withheld  erest (revenue on withheld MVLR) It bond proceeds In refunded bonds  payments	-	704,438.9 3,937,944.8 171.2 2,910,000.0
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:  Indicate the bond balance as provided in prior school year withheld erest (revenue on withheld MVLR) Indicate the bonds on refunded bonds  payments expenditure	-	704,438.90 3,937,944.80 171.20 2,910,000.00 1,099,100.00
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:  Indicate the bond balance as provided in prior school year  withheld erest (revenue on withheld MVLR) Indicate the bond bonds  payments  expenditure If fees (fees on bond interest above)	-	171.2! 210,209.3 704,438.9 3,937,944.8
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: and balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		704,438.90 3,937,944.80 171.20 2,910,000.00 1,099,100.00
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:  Indicate the bond balance as provided in prior school year  withheld erest (revenue on withheld MVLR) Indicate the bond bonds  payments  expenditure If fees (fees on bond interest above)		704,438.90 3,937,944.80 171.20 2,910,000.00 1,099,100.00
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ey bond issues for the 2013-2014 fiscal year.  Bot Service Current Bond Refunding  Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2004-A due from 1/1/2015-2024.  Bot 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) A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.  Bot Service, SBE/COBI Bonds  Description Cash Accrued Interest Payable Interest for the 2013-2014 fiscal year.  Itries:  Bottal Projects, CO&DS  Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest CO&DS Distributed Interest on Undistributed CO&DS  Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest CO&DS Distributed Interest on Undistributed CO&DS  Description Perforessional and Technical Services CO&DS Withheld for Administration Frofessional and Technical Services CO&DS Withheld for Administration Frofessional and Technical Services CO&DS Withheld for Administration fees as  Botticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bott Service, SBE/COBI Bonds  Description Redemption of Principal Interest	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 ey bond issues for the 2013-2014 fiscal year.  ### Service Current Bond Refunding  Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds A to refund callable portion of Series 2004-A due from 1/1/2015  #### Service Advance Bond Refunding  Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance Costs - underwriter's discount) Dues and Fees (Issuance Costs - underwriter's discount) 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 Sale of Refunding Bonds A crued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.  #### Service, SBE/COBI Bonds  Description Cash Accrued Interest Payable Interest for the 2013-2014 fiscal year.  ###################################

# **Polk County School District**

I ullu 3 lu C	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
Account #	<del>-</del>		
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 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	268,482.27	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	644.49	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	934.72	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		231,000.00
3792	Premium on Sale of Refunding Bonds		37,351.20
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,710.22
	A to refund callable portion of Series 2004-A due from 1/1/2015		, -
through 1/1/2	2024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	775,163.25	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,866.51	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,799.84	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		669,000.00
3792	Premium on Sale of Refunding Bonds		103,009.20
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,820.40
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	487,048.92	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,887.37	
9200/710	Interest	.,001.101	
3321	CO&DS Distributed		472,776.78
3325	Interest on Undistributed CO&DS		16,159.5°
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	50,581.53	
3323	CO&DS Withheld for Administration	,	50,581.53
To record an	nounts withheld from MVLR for actual administration fees as		
	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A			
provided in A Fund 210 De	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in <i>F</i> Fund 210 De Account #	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description	2,265,000,00	
provided in A Fund 210 De Account # 9200/710	Article XII, Section 9, Subsection (d) of the Florida Constitution.	2,265,000.00 638,960.00	
provided in A Fund 210 De Account # 9200/710 9200/720	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description  Redemption of Principal	2,265,000.00 638,960.00 35,659.85	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	638,960.00	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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	638,960.00	
provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210	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	638,960.00	_
provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	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	638,960.00	- 2,848,743.69
provided in A Fund 210 Do Account # 9200/720 9200/730 9200/761 2210 1114 3322	Acticle 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	638,960.00	2,848,743.69 123.89
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	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	638,960.00	
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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 bt service payments, MVLR withheld for debt service, investment	638,960.00	123.89
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	638,960.00	123.89
provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	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 bt service payments, MVLR withheld for debt service, investment	638,960.00	123.89
provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	638,960.00	123.89
provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuagent.	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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	638,960.00	123.89
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati	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  bbt 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:	638,960.00	123.89 90,752.23
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati	Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Administration Fees Payments 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 unding cash with fiscal agent to payments of refunded bonds escrow	638,960.00	123.89
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	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 bbt 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: Indiding cash provided in prior school year	638,960.00	123.89 90,752.23
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	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 bbt 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: Indiding cash provided in prior school year	638,960.00	123.89 90,752.23 366,516.66
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond into	Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld	638,960.00	123.86 90,752.27 366,516.66 2,848,743.69
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments 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  on of activity in fund 210, Debt Service: In deal of the Florida Constitution.	638,960.00	123.86 90,752.27 366,516.66 2,848,743.69 123.89
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	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 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds	638,960.00	123.89 90,752.27 366,516.66 2,848,743.69 123.89 900,000.00
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less:	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 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds	638,960.00	123.89 90,752.27 366,516.66 2,848,743.69 123.89 900,000.00 140,360.46
provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond intt Refunde Premium Less: Principal	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 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds	638,960.00	123.89 90,752.27 366,516.66 2,848,743.69 123.89 900,000.00
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunde Premium Less: Principal Interest of	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 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  withheld Berest (revenue on withheld MVLR) Indicate the Florida Constitution.	638,960.00	123.89 90,752.27 366,516.66 2,848,743.69 123.89 900,000.00 140,360.46 2,265,000.00
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest o Dues an	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 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  On of activity in fund 210, Debt Service: Indicate the payments of t	638,960.00	123.89 90,752.27 366,516.60 2,848,743.69 123.89 900,000.00 140,360.40 2,265,000.00 638,960.00
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest of Dues and Payment	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 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  On of activity in fund 210, Debt Service: Indicate the payments of	638,960.00	123.89 90,752.27 366,516.66 2,848,743.69 123.89 900,000.00 140,360.46 2,265,000.00 638,960.00 35,659.88
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest of Dues and Payment Dues and	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  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  on of activity in fund 210, Debt Service:  Indib balance as provided in prior school year  withheld  Berest (revenue on withheld MVLR)  Indib bond proceeds In on refunded bonds  Payments  Expenditure  Indicate the Florida Constitution.  Description  Redemption  Redemption  Fees Payments  Payments  Expenditure  Indicate The Florida Constitution.  Description  Redemption  Fees Payments  Pa	638,960.00	123.89 90,752.27 366,516.66 2,848,743.69 123.89 900,000.00 140,360.46 2,265,000.00 638,960.00 35,659.89 268,482.27

# **Putnam County School District**

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
	<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 - 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		_
	ney bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	<u>Description</u> Payments to Refunded Bond Escrow Agent	315,051.52	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	756.09	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	1,096.58	
9299/892	Discounts on Refunding Bonds	1,090.30	
3715	Sale of Refunding Bonds	-	271,000.00
3713 3792	Premium on Sale of Refunding Bonds		
2210			43,894.47
	Accrued Interest Payable (Sinking Fund Accruals)		2,009.72
through 1/1/2	-A to refund callable portion of Series 2004-A due from 1/1/2015		
•			
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	53,195.40	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	128.34	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	128.34	
9299/892	Discounts on Refunding Bonds	-	40,000,00
3715 2702	Sale of Refunding Bonds		46,000.00
3792	Premium on Sale of Refunding Bonds		6,985.00
2210 Sorios 2014	Accrued Interest Payable (Sinking Fund Accruals)		531.20
	-A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end er	ntring	Debit	Credi
		Debit	<u> Orear</u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	67,916.30	
1220	Due from Other Agencies	07,910.30	
	· · · · · · · · · · · · · · · · · · ·	200.20	
9200/730	Dues and Fees (Administrative expense)	280.39	
9200/710	Interest		CE 70C 0
3321	CO&DS Distributed Interest on Undistributed CO&DS		65,796.0
3325 To record C(			2,400.64
	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>	754404	
7200/310	Professional and Technical Services	7,514.34	7.514.2
3323 Ta racard on	CO&DS Withheld for Administration		7,514.3
	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  Redemption of Principal	250 000 00	
9200/710 9200/720	Redemption of Principal Interest	350,000.00	
9200/720 9200/730		85,965.00 5,940.45	
9200/730 9200/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	5,940.45	
9200/761 2210	Accrued Interest Payable	-	
		-	
1114	Cash with Fiscal/Service Agents		407.045.0
3322	CO&DS Withheld for SBE/COBI Bonds		427,645.6
3326 11VV	SBA Sinking Fund Earnings	-	18.60
11XX To record de	Cash ebt service payments, MVLR withheld for debt service, investment		14,241.24
	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		
	3 345 agont to paymonto of fordinada bonds 65610W		
agent.	ion of activity in fund 210. Dakt Carriage		
	ion of activity in fund 210, Debt Service:		E0 F70 11
Reconciliati	and halange as provided in prior selectives.		50,579.12
Reconciliati	and balance as provided in prior school year		
Reconciliati Beginning fu			427.645.6
Reconciliati Beginning fu Plus: CO&DS	withheld		
Reconciliati Beginning fu Plus: CO&DS Bond int	withheld erest (revenue on withheld MVLR)		18.60
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde	withheld erest (revenue on withheld MVLR) ed bond proceeds		18.60 317,000.00
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium	withheld erest (revenue on withheld MVLR)		18.60 317,000.00
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less:	withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds		18.60 317,000.00 50,879.47
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal	withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds		18.60 317,000.00 50,879.4 350,000.00
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds  I payments expenditure		427,645.6' 18.6( 317,000.0( 50,879.4') 350,000.0( 85,965.0(
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above)		18.60 317,000.00 50,879.47 350,000.00 85,965.00 5,940.48
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen	withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		18.60 317,000.00 50,879.47 350,000.00 85,965.00 5,940.44 315,051.52
Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		18.60 317,000.00 50,879.47 350,000.00 85,965.00 5,940.48
Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest i Dues an Paymen Dues an	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds  I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds		18.60 317,000.00 50,879.47 350,000.00 85,965.00 5,940.44 315,051.52

St. Johns County School District

Fund 310 C:	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - underwriters 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		_
	ey bond issues for the 2013-2014 fiscal year.		
	·		
	ebt Service Current Bond Refunding		
Account # 9299/761	Description  Description  Description	400 407 00	
	Payments to Refunded Bond Escrow Agent	496,437.09	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,191.33	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,727.82	
9299/892	Discounts on Refunding Bonds	-	40= 000 00
3715	Sale of Refunding Bonds		427,000.00
3792	Premium on Sale of Refunding Bonds		69,173.14
2210	Accrued Interest Payable (Sinking Fund Accruals)		3,183.10
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description	470 405 51	
1114	Cash with Fiscal/Service Agents	178,405.51	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	429.66	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	644.51	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		154,000.00
3792	Premium on Sale of Refunding Bonds		23,679.66
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,800.02
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	utries:	Debit	Credit
	apital Projects, CO&DS	<u> </u>	<u> </u>
	Description		
Account # 11XX	<u>Description</u> Cash	180,737.56	
1220		78,095.66	
	Due from Other Agencies	,	
9200/730	Dues and Fees (Administrative expense)	703.90	
9200/710	Interest		050 540 00
3321	CO&DS Distributed		253,510.39
3325 Ta rassed C(	Interest on Undistributed CO&DS		6,026.73
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	18,864.51	
າງາງ	CO&DS Withheld for Administration		18,864.51
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
To record an			
To record an provided in <i>P</i>	· · · · · · · · · · · · · · · · · · ·		
To record an provided in <i>P</i>	ebt Service, SBE/COBI Bonds		
To record an provided in <i>F</i> Fund 210 Do Account #	ebt Service, SBE/COBI Bonds  Description		
To record an provided in <i>F</i> Fund 210 Do Account #	ebt Service, SBE/COBI Bonds  Description  Redemption of Principal	670,000.00	
To record an provided in <i>F</i> Fund 210 De Account # 9200/710	ebt Service, SBE/COBI Bonds  Description	670,000.00 331,003.75	
To record an provided in A Fund 210 De Account # 9200/710 9200/720	ebt Service, SBE/COBI Bonds  Description  Redemption of Principal	•	
To record an provided in <i>A</i> Fund 210 De Account # 9200/710 9200/720 9200/730	ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	331,003.75	
To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761	ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	331,003.75	
To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	331,003.75	-
To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	331,003.75	- 985,259.10
To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	331,003.75	- 985,259.10 42.85
To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 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	331,003.75	
provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 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	331,003.75	42.85
To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 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	331,003.75	42.85
To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	331,003.75	42.85
To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	331,003.75	42.85
To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	331,003.75	42.85
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 anding cash with fiscal agent to payments of refunded bonds escrow	331,003.75	42.85 31,281.17
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	331,003.75	42.85
To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 111XX To record de earnings, rel 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 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: Indiduction of prior school year	331,003.75	42.85 31,281.17 184,994.23
To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record deernings, rel advance refu agent.  Reconciliati Beginning fur Plus: 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 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: Indibalance as provided in prior school year  Withheld	331,003.75	42.85 31,281.17 184,994.23 985,259.10
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 111XX To record deernings, rel advance refu advance refu adpending fur Plus: CO&DS Bond into	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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  withheld erest (revenue on withheld MVLR)	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85
To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record deearnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inter Refunde	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR) Ind bond proceeds	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85 581,000.00
To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond interested and premium	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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  withheld erest (revenue on withheld MVLR)	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85
To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record deernings, rel advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond into Refunde Premium 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 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: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85 581,000.00 92,852.80
To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record deearnings, rel advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond into Refunde Premium Less: Principal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  In payments	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85 581,000.00 92,852.80 670,000.00
To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record deearnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond into Refunde Premium Less: Principal Interest of the Provided Premium 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 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  Ton of activity in fund 210, Debt Service: Indiance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indiance description on refunded bonds In payments Bexpenditure	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85 581,000.00 92,852.80 670,000.00 331,003.75
To record an provided in A Fund 210 Dr. Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu 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 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds  payments expenditure d fees (fees on bond interest above)	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85 581,000.00 92,852.80 670,000.00 331,003.75 15,579.37
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:  CO&DS  Bond interest of Dues and Payment Payment	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds In payments Bexpenditure Indicate the service of the se	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85 581,000.00 92,852.80 670,000.00 331,003.75 15,579.37 496,437.09
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:  CO&DS Bond interest of Dues and Payment Dues And	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds In payments Bexpenditure Indicate the service of the ser	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85 581,000.00 92,852.80 670,000.00 331,003.75 15,579.37
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:  CO&DS  Bond interest of Dues and Payment Du	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds In payments Bexpenditure Ind fees (fees on bond interest above) Its to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) In on refunded bonds In payments In the service of	331,003.75	42.85 31,281.17 184,994.23 985,259.10 42.85 581,000.00 92,852.80 670,000.00 331,003.75 15,579.37 496,437.09

St. Lucie County School District

	apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
ACCCUINT #	Description		
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 mor	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
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 Sorios 2014	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued	interest for the 2013-2014 fiscal year.		
Year-end er	ntrios:	Debit	Credi
	······································	Debit	<u>Oreal</u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	317,044.93	
1220	Due from Other Agencies	135,571.80	
9200/730	Dues and Fees (Administrative expense)	790.25	
9200/710	Interest	700.20	
3321	CO&DS Distributed		446,640.9
3325	Interest on Undistributed CO&DS		6,766.0
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
	Description		
Account #	<del></del>		
	Professional and Technical Services	21,178.74	
7200/310	Professional and Technical Services  CO&DS Withheld for Administration	21,178.74	21,178.7
7200/310 3323		21,178.74	21,178.7
7200/310 3323 To record ar	CO&DS Withheld for Administration	21,178.74	21,178.74
7200/310 3323 To record ar provided in <i>A</i>	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	21,178.74	21,178.74
7200/310 3323 To record ar provided in <i>F</i> <b>Fund 210 D</b>	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	21,178.74	21,178.74
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710	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	820,000.00	21,178.74
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720	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	820,000.00 144,250.00	21,178.74
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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	820,000.00	21,178.74
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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	820,000.00 144,250.00	21,178.74
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	820,000.00 144,250.00	21,178.74
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	820,000.00 144,250.00	_
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	820,000.00 144,250.00	944,096.3
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	820,000.00 144,250.00	944,096.3 41.0
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	820,000.00 144,250.00	944,096.3
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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	820,000.00 144,250.00	944,096.3 41.0
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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 Set service payments, MVLR withheld for debt service, investment	820,000.00 144,250.00	944,096.3 41.0
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	820,000.00 144,250.00	944,096.3 41.0
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refuagent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	820,000.00 144,250.00	944,096.3 41.0
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 33326 111XX To record de earnings, rel advance refuagent. Reconciliate Beginning fu	CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett 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	820,000.00 144,250.00	944,096.3 41.0
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadent.  Reconciliat Beginning fur Plus:	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  SBA Sinking Fund Earnings Cash  SBA Sinking Fund Earnings Cash S	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliat Beginning fur Plus: CO&DS	CO&DS Withheld for Administration nounts withheld from MVLR for actual 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 Pett 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  withheld	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9 944,096.3
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond int	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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  Bet 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Better Struck	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9
provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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 Bet 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR) Ind bond proceeds	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9 944,096.3
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu adpent.  Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article 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  Bet 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Better Struck	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9 944,096.3
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refuadrance refunde advance refuadrance refunde advance refuadrance refunde refunde premium Less:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett 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  withheld Better trevenue on withheld MVLR)  d bond proceeds In on refunded bonds	820,000.00 144,250.00	944,096.3: 41.0( 29,617.3: 85,420.9: 944,096.3: 41.0(
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rel advance refuadrance refunde refunde Premium Less: Principa	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bott 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: und balance as provided in prior school year withheld Better trevenue on withheld MVLR) Explain the payments Description of activity on fund 210, Debt Service: Und bond proceeds Description on refunded bonds Description and payments	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9 944,096.3 41.0 -
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refuadrance refunde Premium Less: Principa Interest	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Better Crevenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Expenditure	820,000.00 144,250.00	944,096.3: 41.0( 29,617.3: 85,420.9: 944,096.3: 41.0(
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, reladvance refuadent. Beginning furbus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bott 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: und balance as provided in prior school year withheld Better trevenue on withheld MVLR) Explain the payments Description of activity on fund 210, Debt Service: Und bond proceeds Description on refunded bonds Description and payments	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9 944,096.3 41.0 - - 820,000.0 144,250.0
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuadvance refu	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  Bebt 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  withheld Berest (revenue on withheld MVLR) Id bond proceeds In on refunded bonds I payments Bexpenditure I gayments Bexpenditure Bexpenditure Bexp	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9 944,096.3 41.0 - - 820,000.0 144,250.0
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refua	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 Bebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  I payments I paymen	820,000.00 144,250.00	944,096.3 41.0 29,617.3 85,420.9 944,096.3 41.0 - - 820,000.0 144,250.0

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# Santa Rosa County School District

Fund 310 C	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Cred</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mor	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	141,771.87	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	340.38	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	493.66	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		122,000.0
3792	Premium on Sale of Refunding Bonds		19,683.6
2210	Accrued Interest Payable (Sinking Fund Accruals)		922.3
	-A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	228,344.28	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	549.63	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	824.47	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		197,000.0
3792	Premium on Sale of Refunding Bonds		30,387.1
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,331.2
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	interest for the 2013-2014 fiscal year.		
Year-end er	······································	<u>Debit</u>	Cred
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>	05 004 50	
11XX	Cash  Due from Other Agencies	95,834.53	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	523.15	
9200/710 3321	Interest CO&DS Distributed		04.070.4
3325	Interest on Undistributed CO&DS		91,878.4 4,479.1
	D&DS disbursements, investment earnings, and treasury fees.		4,475.1
	eneral Fund		
Account #	Description		
	Professional and Technical Services	14,020.50	
		14,020.00	14,020.5
7200/310	CO&DS Withheld for Administration		,
7200/310 3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		
7200/310 3323 To record ar			
7200/310 3323 Fo record ar provided in <i>A</i>	nounts withheld from MVLR for actual administration fees as		
7200/310 3323 Fo record ar provided in <i>A</i> Fund 210 D	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
7200/310 3323 Fo record ar provided in <i>F</i> Fund 210 D Account #	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	635,000.00	
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710	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	635,000.00 209,257.50	
7200/310 3323 Fo record ar provided in A Fund 210 D Account # 9200/710 9200/720	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		
7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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	209,257.50	
7200/310 3323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/730 3200/761	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	209,257.50	
7200/310 3323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/730 3200/761 3210	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	209,257.50	_
7200/310 3323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/730 3200/761 2210 1114	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	209,257.50	- 828,801.0
7200/310 3323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/730 3200/761 3210 1114 3322	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Lebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	209,257.50	
7200/310 3323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/730 3200/761 3210 1114 3322 3326	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Lebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	209,257.50	36.0
7200/310 3323 Fo record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Set service payments, MVLR withheld for debt service, investment	209,257.50	828,801.0 36.0 23,214.9
7200/310 7323 To record are provided in A Fund 210 D Account # 2020/710 2020/720 2020/730 2200/761 2210 1114 3322 3326 11XX To record de parnings, rel	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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  SBA Sinking Fund Earnings Cash SBA Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	209,257.50	36.0
7200/310 3323 Fo record are provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, reladvance refu	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Set service payments, MVLR withheld for debt service, investment	209,257.50	36.0
7200/310 3323 Fo record are provided in A Fund 210 D Account # 2000/710 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, reladvance refe	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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  SBA Sinking Fund Earnings Cash SBA Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	209,257.50	36.0
2200/310 3323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/761 3210 114 3322 3326 11XX Fo record de gearnings, reladvance refuggent.	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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  SBA Sinking Fund Earnings Cash SBA Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	209,257.50	36.0
2200/310 3323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/730 3200/761 3210 1114 3322 3326 111XX Fo record de parnings, reladvance refugent. Reconciliate Beginning fu	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 Bebt 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	209,257.50	36.0 23,214.9
r200/310 r200/310 r323 Fo record are provided in A recount # record are recor	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 Bebt 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: Indiduction of activity in fund 210, Debt Service: Indicution of activity in fund 210, Debt Service: Indicative of activity in fund 210, Debt Service:	209,257.50	36.0 23,214.9 115,737.2
7200/310 7323 To record are provided in A Fund 210 D Account # 2200/710 7200/720 7200/730 7200/761 7210 7114 7322 750 record de parnings, reladvance refued advance refued agent.  Reconciliate Beginning fur Plus: CO&DS	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  withheld	209,257.50	36.0 23,214.9 115,737.2 828,801.0
7200/310 7323 Fo record are provided in A Fund 210 D Account # 2200/710 7200/720 7200/730 7200/761 7210 7322 7322 7322 7322 7322 7322 7322	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Bett Service on withheld MVLR)	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0
7200/310 7323 Fo record are provided in A Fund 210 D Account # 2200/710 73200/720 73200/730 73200/761 73210 7322 73326 75 record de partings, religion advance refugation are provided in A Reconciliation Plus: CO&DS Refunde	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  withheld Bett Service on withheld MVLR) Ind bond proceeds	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0
7200/310 7323 Fo record are provided in A Fund 210 D Account # 2200/710 73200/720 73200/730 73200/761 73210 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7326	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bett 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Bett Service on withheld MVLR)	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0
7200/310 7323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record departings, religious provided in A Fund 210 1118 Reconciliation Beginning for Plus: CO&DS Bond int Refunde Premium Less:	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bott 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  Iton of activity in fund 210. Debt Service: Ind balance as provided in prior school year  withheld Better Crevenue on withheld MVLR)  d bond proceeds In on refunded bonds	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0 50,070.7
7200/310 7323 Fo record are provided in A Fund 210 D Account # 3200/710 7200/730 7200/761 7210 72114 7322 7326 7326 7327 7328 7328 7328 7328 7328 7328 7328	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Better State St	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0 50,070.7 635,000.0
7200/310 3323 Fo record are provided in A Fund 210 D Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record departings, reladivance refugent.  Reconciliate Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bett 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Better Crevenue on withheld MVLR)  d bond proceeds In on refunded bonds  I payments Expenditure	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0 50,070.7 635,000.0 209,257.5
7200/310 3323 To record are provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 9210 11114 3322 3326 11XX To record de earnings, reladvance refue advance refue advan	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  Bebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  I payments Bexpenditure I diese (fees on bond interest above)	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0 50,070.7 635,000.0 209,257.5 7,794.5
7200/310 3323 To record are provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de permings, reladvance refue advance refue advance refue advance refue advance refue action of the Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen	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  Bebt 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  withheld Berest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds  I payments Bexpenditure I get Gees on bond interest above) Its to refunded bonds escrow agent	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0 50,070.7 635,000.0 209,257.5 7,794.5 141,771.8
7200/310 3323 Fo record are provided in A Fund 210 D Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 311XX Fo record de parnings, reladvance refuadance refundance refund	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  Bot 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  Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  withheld Berest (revenue on withheld MVLR)  d bond proceeds In on refunded bonds  In payments Bexpenditure Indicate the field of the Florida Constitution.  In payments Bexpenditure Bexpe	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0 50,070.7 635,000.0 209,257.5 7,794.5
7200/310 3323 Fo record are provided in A Fund 210 D Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 311XX Fo record de parnings, reladvance refuadance refundance refund	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bott 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  withheld Bett Service on withheld MVLR) Ind bond proceeds In on refunded bonds I payments Bexpenditure I get fees on bond interest above) Its to refunded bonds escrow agent I dees on refunded bonds I con refunded bonds I con refunded bonds I con refunded bonds (admin and underwriter fees) I con refunded bonds	209,257.50	36.0 23,214.9 115,737.2 828,801.0 36.0 319,000.0 50,070.7 635,000.0 209,257.5 7,794.5 141,771.8

# Sarasota County School District

	apital Projects, COBI Bonds	<u>Debit</u>	<u>Cred</u>
Account # I1XX	<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 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	764,920.32	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,835.82	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,662.54	
9299/892	Discounts on Refunding Bonds	-	659,000,0
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		658,000.0 106,524.4
2210	Accrued Interest Payable (Sinking Fund Accruals)		4,894.2
	A to refund callable portion of Series 2004-A due from 1/1/2015		7,007.2
	•		
hrough 1/1/2			
und 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	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 Da	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
no accrued i	nterest for the 2013-2014 fiscal year.		
∕ear-end en	tries:	Debit	Cred
	mital Projects 000D0		
-una 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
I1XX	Cash	181,390.55	
1220	Due from Other Agencies	2,112.66	
9200/730	Dues and Fees (Administrative expense)	1,069.63	
9200/710	Interest		
	CO&DS Distributed		
3321	laterate and landing the total CORPO		175,414.7
3325	Interest on Undistributed CO&DS		9,158.1
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		· ·
3325 Fo record CC			· ·
3325 Fo record CC	D&DS disbursements, investment earnings, and treasury fees.		· ·
3325 Fo record CC Fund 100 Ge	D&DS disbursements, investment earnings, and treasury fees.  eneral Fund	28,666.17	· ·
3325 Fo record CC Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description	28,666.17	9,158.1
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description  Professional and Technical Services	28,666.17	9,158.1
3325 Fund 100 Ge Account # 7200/310 3323 Fo record am	D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	28,666.17	9,158.1
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	D&DS disbursements, investment earnings, and treasury fees.  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.	28,666.17	9,158.1
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De	D&DS disbursements, investment earnings, and treasury fees.  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.	28,666.17	9,158.1
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am orrovided in A Fund 210 De Account #	D&DS disbursements, investment earnings, and treasury fees.  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	·	· ·
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am Fund 210 De Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees.  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	1,215,000.00	9,158.1
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am Forovided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees.  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	1,215,000.00 520,932.50	9,158.1
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees.  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	1,215,000.00	9,158.1
3325 For record CC Fund 100 Ge Account # Provided in A Fund 210 De Account # D200/710 D200/720 D200/730 D200/761	D&DS disbursements, investment earnings, and treasury fees.  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	1,215,000.00 520,932.50	9,158.1
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210	D&DS disbursements, investment earnings, and treasury fees.  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	1,215,000.00 520,932.50	9,158.1
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 0200/710 0200/730 0200/761 0210	D&DS disbursements, investment earnings, and treasury fees.  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	1,215,000.00 520,932.50	9,158.1 28,666.1
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322	D&DS disbursements, investment earnings, and treasury fees.  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.  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	1,215,000.00 520,932.50	9,158.1 28,666.1 - 1,706,997.1
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 9322 9326	D&DS disbursements, investment earnings, and treasury fees.  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.  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	1,215,000.00 520,932.50	9,158.1 28,666.1 - 1,706,997.1 74.2
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 0210 03114 0322 0326 011XX	D&DS disbursements, investment earnings, and treasury fees.  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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,215,000.00 520,932.50	9,158.1 28,666.1 - 1,706,997.1 74.2
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/730 9200/730 931114 9322 9326 911XX Fo record de	D&DS disbursements, investment earnings, and treasury fees.  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.  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	1,215,000.00 520,932.50	9,158.1
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rela	D&DS disbursements, investment earnings, and treasury fees.  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.  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	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rela advance refu	D&DS disbursements, investment earnings, and treasury fees.  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.  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	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, rela advance refu	D&DS disbursements, investment earnings, and treasury fees.  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.  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	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am orrovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93322 13326 11XX For record de parnings, reladvance refugeent.	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am orrovided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/730 3200/761 3210 3211 3226 3236 327 327 328 328 329 329 320 320 320 320 320 320 320 320 320 320	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.  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 anding cash with fiscal agent to payments of refunded bonds escrow	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am 75 or record de	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am orrovided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/730 3200/761 3210 3211 3226 32326 327 327 328 329 3206 3200 3200 3200 3200 3200 3200 3200	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.  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 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: Indipatch and transfer of prior school year	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record and Fund 210 De Account # 0200/710 0200/710 0200/761 0210 01114 0322 0326 01XX Fo record de 0200/761	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.  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: Indicate the service in the service in the service as provided in prior school year withheld	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1
Grand 100 Geometric Record 100	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.  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: Indicate the service on withheld MVLR)	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2
Grand 100 Geometric Refunding for record are provided in A recount # 0200/710 0200/720 0200/761 0200/7	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR) Indicate the service of the service o	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am Provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 92114 9322 9326 9326 9326 9326 9327 9327 9328 9328 9328 9328 9328 9328 9328 9328	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.  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: Indicate the service on withheld MVLR)	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 7200/710 7200/720 7200/730 7200/730 7200/761 7210 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7326	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.  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: Ind balance as provided in prior school year withheld Perest (revenue on withheld MVLR) Indicate the service of the service	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0 106,524.4
Grand 100 Geometric Refund 100 Geometric Refunded Premium Less:  Principal	Description Professional and Technical Services CO&DS Withheld for Administration mounts 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: Indicated bonds Indicated bon	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0 106,524.4 1,215,000.0
Grand 100 Geometric Reconciliati Beginning fur Beginning f	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.  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 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: Indicated bonds Indicated fees as provided in prior school year  withheld Berest (revenue on withheld MVLR) Indicated bonds Indicated bonds Indicated fees as provided bonds Indicated fees as provided bonds Indicated bonds	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0 106,524.4 1,215,000.0 520,932.5
Grecord CC  Fund 100 Get  Account #  7200/310 3323 Fo record arr  Fund 210 Det  Account #  2200/710 2200/720 2200/730 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de  Bearnings, rela advance refu agent.  Reconciliati Beginning fur  Plus:  CO&DS Bond inte  Refundee  Premium  Less:  Principal  Interest e  Dues and	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0 106,524.4 1,215,000.0 520,932.5 24,247.8
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de Parmings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0 106,524.4 1,215,000.0 520,932.5 24,247.8 764,920.3
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de Parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	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 Provided to the Florida Constitution. Professional and Technical Services CO&DS Withheld for Administration fees as Provided to 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 Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descr	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0 106,524.4 1,215,000.0 520,932.5 24,247.8
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de Parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writcle 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 and 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 withheld Berest (revenue on withheld MVLR) India bond proceeds In on refunded bonds  Description  On of activity in fund 210, Debt Service: India balance as provided in prior school year  Withheld Description  Description  Redemption of Principal Description	1,215,000.00 520,932.50	9,158.1 28,666.1 1,706,997.1 74.2 53,109.0 291,518.8 1,706,997.1 74.2 658,000.0 106,524.4 1,215,000.0 520,932.5 24,247.8 764,920.3

# Seminole County School District

	Ilting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Cred
Account #	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 2013-2014 fiscal year.		
Fund 210 Do	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	338,367.60	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	811.89	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,177.51	
9299/092 3715	Sale of Refunding Bonds	-	291,000.0
3713 3792	Premium on Sale of Refunding Bonds		47,183.9
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,173.1
	A to refund callable portion of Series 2004-A due from 1/1/2015		2,170.1
through 1/1/2	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	734,557.24	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,768.86	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,653.36	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		634,000.0
3792	Premium on Sale of Refunding Bonds		97,577.8
2210 Sorios 2014	A corrued Interest Payable (Sinking Fund Accruals)		7,401.6
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Cred
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	95,834.53	
1220	Due from Other Agencies	225,805.57	
9200/730	Dues and Fees (Administrative expense)	1,397.93	
9200/710	Interest		
3321	CO&DS Distributed		311,069.1
3325 Tanananan 00	Interest on Undistributed CO&DS		11,968.9
	D&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Account #	Description  Professional and Technical Consists	27 404 20	
7200/310	Professional and Technical Services	37,464.39	07 404 0
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		37,464.3
To record on			
	article XII, Section 9, Subsection (d) of the Florida Constitution.		
orovided in A	ebt Service, SBE/COBI Bonds		
provided in A Fund 210 De	ebt Service, SBE/COBI Bonds		
orovided in <i>A</i> Fund 210 De Account #	ebt Service, SBE/COBI Bonds  Description	1,545.000.00	
orovided in A Fund 210 De Account # 9200/710	ebt Service, SBE/COBI Bonds	1,545,000.00 640,242.50	
orovided in <i>A</i> Fund 210 De Account # 9200/710 9200/720	ebt Service, SBE/COBI Bonds  Description  Redemption of Principal		
Provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	<u>Description</u> Redemption of Principal Interest	640,242.50	
provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 9210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	640,242.50	
provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 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	640,242.50	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	640,242.50	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	640,242.50	93.4
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 111XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	640,242.50	93.4
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 8322 8326 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 bt service payments, MVLR withheld for debt service, investment	640,242.50	93.4
provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	640,242.50	93.4
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, reladvance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	640,242.50	93.4
provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record de parnings, reladovance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	640,242.50	93.4
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9200/761 9210 1114 9322 9326 11XX Fo record de parnings, reladvance refue advance refue agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	640,242.50	93.4 77,179.0
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 13322 13326 11XX Fo record de parnings, reladvance refue advance refue agent. Reconciliati Beginning fu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	640,242.50	93.4 77,179.0
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 92210 1114 3322 3326 11XX Fo record de parnings, reladvance refue advance refue agent.  Reconciliati Beginning fu 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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service of prior school year	640,242.50	93.4 77,179.0 369,787.5
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210 1114 3322 3326 11XX To record de pearnings, reladvance refu agent.  Reconciliati Beginning fu Plus: 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 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  withheld	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 93322 9326 11XX To record de parnings, reladvance refue advance refue advance refue agent.  Reconciliati Beginning fue Plus: CO&DS Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR)	640,242.50	2,149,092.5 93.4 77,179.0 369,787.5 2,149,092.5 93.4 925,000.0
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de parnings, reladvance refue advance refue	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5 93.4 925,000.0
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de parnings, reladvance refue advance refue	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5 93.4 925,000.0
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de pearnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5 93.4 925,000.0 144,761.7
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de Pearnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde Premium Less: Principal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld Breest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5 93.4 925,000.0 144,761.7 1,545,000.0
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de Pearnings, rel Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest of	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld Breest (revenue on withheld MVLR) Indicate the description of the payments Indicate the payments Indicate the payments Indicate the payments of the payments Indicate the	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5 93.4 925,000.0 144,761.7 1,545,000.0 640,242.5
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 9322 9326 11XX To record de parnings, reladvance refueded advance ref	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5 93.4
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de Premium Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest of Dues and Payment Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5 93.4 925,000.0 144,761.7 1,545,000.0 640,242.5 41,122.4
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de Pearnings, reladvance refue advance refue adva	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld Berest (revenue on withheld MVLR) India bond proceeds In on refunded bonds  payments Expenditure Indices (fees on bond interest above) In the fees on refunded bonds (admin and underwriter fees) In the refunded bonds In the fees on refunded bonds (admin and underwriter fees) In the fees on refunded bonds (admin and underwriter fees) In the fees on refunded bonds (admin and underwriter fees) In the fees on refunded bonds (admin and underwriter fees)	640,242.50	93.4 77,179.0 369,787.5 2,149,092.5 93.4 925,000.0 144,761.7 1,545,000.0 640,242.5 41,122.4 338,367.6

# **Sumter County School District**

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	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 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
	<u> </u>		
Account # 9299/761	<u>Description</u> Payments to Refunded Bond Escrow Agent		
9299/701	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	_	
3713 3792	Premium on Sale of Refunding Bonds		
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	A to refund callable portion of Series 2004-A due from 1/1/2015		-
through 1/1/2	•		
•			
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Finest/Continue Aments		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 2702	Sale of Refunding Bonds		-
3792 3310	Premium on Sale of Refunding Bonds		-
2210 Sorios 2014	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2005-A new money only due		-
	A to retund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	trios:	Debit	Credi
		DCDIL	<u> </u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	400 700 74	
11XX	Cash  Pug from Other Agencies	109,763.71	
1220	Due from Other Agencies	457.50	
9200/730	Dues and Fees (Administrative expense)	157.53	
9200/710 3321	Interest CO&DS Distributed		400 E70 4
3325	Interest on Undistributed CO&DS		108,572.4 1,348.7
	D&DS disbursements, investment earnings, and treasury fees.		1,040.7
Fund 100 Ge	•		
Account # 7200/310	<u>Description</u> Professional and Technical Services	4 221 94	
3323	CO&DS Withheld for Administration	4,221.84	4,221.8
	nounts withheld from MVLR for actual administration fees as		4,221.0
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	and the first of t		
Eund 240 P.	bt Sarvice SDE/CODI Bondo		
	ebt Service, SBE/COBI Bonds		
Account #	Description	415.000.55	
Account # 9200/710	<u>Description</u> Redemption of Principal	145,000.00	
Account # 9200/710 9200/720	Description Redemption of Principal Interest	27,250.00	
Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720 9200/730 9200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	27,250.00	
Account # 9200/710 9200/720 9200/730 9200/761 9210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	27,250.00	
Account # 9200/710 9200/720 9200/730 9200/761 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	27,250.00	400 001
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	27,250.00	•
Account # 9200/710 9200/720 9200/730 9200/761 9210 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	27,250.00	7.3
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 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	27,250.00	7.3
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 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 bt service payments, MVLR withheld for debt service, investment	27,250.00	7.33
Account # 9200/710 9200/720 9200/730 9200/761 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	27,250.00	- 168,661.6 7.3: 5,944.5!
Account # 9200/710 9200/720 9200/730 9200/761 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	27,250.00	7.33
Account # 9200/710 9200/720 9200/730 9200/761 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 anding cash with fiscal agent to payments of refunded bonds escrow	27,250.00	7.33
Account # 9200/710 9200/720 9200/730 9200/761 9200/761 93322 9326 911XX Fo record de parnings, rela advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	27,250.00	7.3 5,944.5
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 9322 9326 11XX Fo record de parnings, reladad vance refuadad.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	27,250.00	7.3 5,944.5
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. 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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indicate the service of the service	27,250.00	7.3 5,944.5 16,691.1
Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuegent.  Reconciliati Beginning fur Plus: 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 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  withheld	27,250.00	7.3: 5,944.5: 16,691.1( 168,661.6)
Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR)	27,250.00	7.3 5,944.5 16,691.1 168,661.6
Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  withheld	27,250.00	7.3 5,944.5 16,691.1 168,661.6
Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds	27,250.00	7.3 5,944.5 16,691.1 168,661.6 7.3
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladadvance refue advance refue agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte Refunder Premium 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	27,250.00	7.3 5,944.5 16,691.1 168,661.6 7.3
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refue advance refue adv	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds	27,250.00	7.3: 5,944.5: 16,691.1( 168,661.6: 7.3: - - 145,000.00
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refuaded refuadent.  Reconciliati Plus: CO&DS Bond interest exprincipal Interest exprincipal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure	27,250.00	7.3: 5,944.5: 16,691.1( 168,661.6: 7.3: - - 145,000.0( 27,250.0(
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela edvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond interest en Premium Less: Principal Interest en Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above)	27,250.00	7.3: 5,944.5: 16,691.10 168,661.6: 7.3:
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond interest en Premium Less: Principal Interest en Dues and Payment	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure	27,250.00	7.3: 5,944.5: 16,691.1( 168,661.6: 7.3: - - 145,000.0( 27,250.0(
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond interest en Dues and Payment 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds  payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent	27,250.00	7.3: 5,944.5: 16,691.1( 168,661.6: 7.3: - - 145,000.0( 27,250.0(
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela edvance refue egent.  Reconciliati Beginning fur Plus: CO&DS Bond interest er Principal Interest er Dues and Payment Dues And Pa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Indicated bonds as provided in prior school year  withheld Breest (revenue on withheld MVLR) Indicated bonds In payments In pa	27,250.00	7.3: 5,944.5: 16,691.1( 168,661.6: 7.3: - - 145,000.0( 27,250.0(

# **Suwannee County School District**

	anital Projects COBI Bongs		
	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 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014 through 1/1/2	A to refund callable portion of Series 2004-A due from 1/1/2015		
J			
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents		
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	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	nterest for the 2013-2014 fiscal year.		
Year-end er	tries:	Debit	Credi
	apital Projects, CO&DS	<u> </u>	<u> </u>
Account #			
11XX	<u>Description</u> Cash	34,456.64	
1220	Due from Other Agencies	34,430.04	
9200/730	Dues and Fees (Administrative expense)	118.56	
9200/730	Interest	110.30	
3321	CO&DS Distributed		33,560.1
3325	Interest on Undistributed CO&DS		1,015.09
To record Co	D&DS disbursements, investment earnings, and treasury fees.		,
Fund 100 G			
	Description		
Account #	<u>Description</u> Professional and Technical Services	3.177.36	
Account # 7200/310	Description Professional and Technical Services CO&DS Withheld for Administration	3,177.36	3.177.36
Account # 7200/310 3323	Professional and Technical Services	3,177.36	3,177.36
Account # 7200/310 3323 To record an	Professional and Technical Services CO&DS Withheld for Administration	3,177.36	3,177.36
Account # 7200/310 3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,177.36	3,177.36
Account # 7200/310 3323 To record an provided in A	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.	3,177.36	3,177.36
Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	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.	3,177.36	3,177.36
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	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		3,177.36
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	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	140,000.00	3,177.36
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	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	140,000.00 38,500.00	3,177.36
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	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	140,000.00 38,500.00	3,177.36
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	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	140,000.00 38,500.00	_
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322	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	140,000.00 38,500.00	175,086.53
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326	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	140,000.00 38,500.00	- 175,086.5: 7.6°
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	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	140,000.00 38,500.00	175,086.53
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services	140,000.00 38,500.00	- 175,086.5: 7.6°
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	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.  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 Pett Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	140,000.00 38,500.00	- 175,086.5: 7.6°
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Professional and Technical Services	140,000.00 38,500.00	- 175,086.5: 7.6°
Account # 7200/310 3323 To record an provided in # Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	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 Set 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	140,000.00 38,500.00	- 175,086.5: 7.6°
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.  Reconciliati	Professional and Technical Services	140,000.00 38,500.00	175,086.53 7.6° 6,006.64
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	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 Set 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	140,000.00 38,500.00	- 175,086.5: 7.6°
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur	Professional and Technical Services	140,000.00 38,500.00	175,086.53 7.66 6,006.64 22,531.58
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Professional and Technical Services	140,000.00 38,500.00	22,531.58 175,086.53
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond int	Professional and Technical Services	140,000.00 38,500.00	175,086.53 7.66 6,006.64 22,531.58
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond intre	Professional and Technical Services	140,000.00 38,500.00	22,531.58 175,086.53
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond inte	Professional and Technical Services	140,000.00 38,500.00	22,531.58 175,086.53
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	140,000.00 38,500.00	22,531.59 175,086.52 22,531.59 175,086.53 7.6
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	140,000.00 38,500.00	22,531.59 175,086.52 22,531.59 175,086.52 7.62
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	140,000.00 38,500.00	22,531.59 175,086.52 22,531.59 175,086.53 7.6
Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services	140,000.00 38,500.00	22,531.58 175,086.53 7.6° 6,006.64 22,531.58 175,086.53 7.6° - - 140,000.00 38,500.00
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Professional and Technical Services	140,000.00 38,500.00	22,531.58 175,086.53 7.6° 6,006.64 22,531.58 175,086.53 7.6° - - 140,000.00 38,500.00
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance ref	Professional and Technical Services	140,000.00 38,500.00	22,531.58 175,086.53 7.6° 6,006.64 22,531.58 175,086.53 7.6° - - 140,000.00 38,500.00

**Taylor County School District** 

10 00	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 - 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 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description  Revenue to Defended Read Fearent Agent		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		_
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
•	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 discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9200/730	Discounts on Refunding Bonds	<del>-</del>	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		_
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		_
	nterest for the 2013-2014 fiscal year.		
Year-end en		<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	103,240.25	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	58.41	
9200/710	Interest		102 709 E
9200/710 3321	CO&DS Distributed		102,798.54
9200/710 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		102,798.5 <sup>4</sup> 500.12
9200/710 3321 3325 To record C0	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		,
9200/710 3321 3325 To record C0 Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  eneral Fund		,
9200/710 3321 3325 To record CC Fund 100 Go Account #	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description	1 565 46	,
9200/710 3321 3325 To record CO Fund 100 Go Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services	1,565.46	500.12
9200/710 3321 3325 To record CC Fund 100 Go Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,565.46	500.12
9200/710 3321 3325 To record CO Fund 100 Go Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	1,565.46	500.12
9200/710 3321 3325 To record CC Fund 100 Go Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,565.46	500.12
9200/710 3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Potet Service, SBE/COBI Bonds	1,565.46	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 3720 To record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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	1,565.46	500.12
9200/710 3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record and provided in A Fund 210 Do Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional Service (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal	1,565.46	500.12
9200/710 3321 3325 To record CC Fund 100 Gc Account # 7200/310 3323 To record and provided in A Fund 210 Dc Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest	1,565.46 - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,565.46 - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,565.46 - - - - -	,
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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 Unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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 obt 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  Tour Manual Country (Investment and Green Payments)  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 and graph with fiscal agent to payments of refunded bonds escrow  Tour Manual Country (Investment Payments)	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliati Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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 Unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tourness withheld from MVLR for actual administration fees as unticle 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 bit 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  Tourness to Refund 10 to 10	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadavance refuadavance refuadament.  Reconciliati Beginning fu Plus: CO&DS Bond inte	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services	1,565.46 - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuadadvance refuadadvance refuadagent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated bond proceeds	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunde- Premium Less:	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as unticle 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 anding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  Indicate the service on withheld MVLR of the proceeds on refunded bonds  Told Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Told Description  Told	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refunder Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration rounts 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 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  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds escrow  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds escrow  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds escrow  Description Redemption of Principal Interest SBA Sinking Fund Administration Redemption of P	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest of	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as surticle 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 atted 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:  Indicated the service on withheld MVLR of the domain of the service on refunded bonds  Payments  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Escrow  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Principal Description Redemption of Principal Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Principal Description Redemption of Principal Interest Description Redemption of Principa	1,565.46 - - - - - -	500.12
9200/710 3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as stricle 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 bit 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  On of activity in fund 210, Debt Service: Indib balance as provided in prior school year  withheld Brest (revenue on withheld MVLR) Indib bond proceeds Interest (revenue on withheld MVLR) Indib bond proceeds Interest (fees on bond interest above)	1,565.46	500.12
9200/710 3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuadvance refuadvanc	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as surticle 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 atted 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:  Indicated the service on withheld MVLR of the domain of the service on refunded bonds  Payments  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Escrow  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Principal Description Redemption of Principal Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Principal Description Redemption of Principal Interest Description Redemption of Principa	1,565.46	500.12
9200/710 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuadance refuadance. Reconciliati Beginning fu Plus: CO&DS Bond interest en Dues and Payment Dues	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Brounts 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 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  Indian Cash  Description On of activity in fund 210, Debt Service: Indian balance as provided in prior school year  Withheld Breest (revenue on withheld MVLR) Debt Service: Indian balance as provided in prior school year  Withheld Breest (revenue on withheld MVLR) Description Desc	1,565.46	500.12

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**Union County School District** 

i unu sit Ci	apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
A			
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		_
	ey bond issues for the 2013-2014 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description  Revenue to the Refunded Read Fearers Agent		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
series 2014- through 1/1/2	A to refund callable portion of Series 2004-A due from 1/1/2015		
•			
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Finest/Continue Aments		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash Assessed Interest Provide	-	
2210 No seeruad i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
NO accided i	Therest for the 2013-2014 listal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	18,286.05	
1220	Due from Other Agencies	· -	
9200/730	Dues and Fees (Administrative expense)	45.45	
9200/710	Interest	10.10	
3321	CO&DS Distributed		17,942.39
3325	Interest on Undistributed CO&DS		389.1
	D&DS disbursements, investment earnings, and treasury fees.		
To record CO			
Fund 100 G			
Fund 100 Go Account #	Description	1 217 07	
Fund 100 Go Account # 7200/310	Description Professional and Technical Services	1,217.97	1 217 0
Fund 100 Ge Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	1,217.97	1,217.97
Fund 100 Go Account # 7200/310 3323 To record am	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,217.97	1,217.97
Fund 100 Go Account # 7200/310 3323 To record am provided in A	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.	1,217.97	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	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.	1,217.97	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	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		1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	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	50,000.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	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.  Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	50,000.00 13,250.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	50,000.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services	50,000.00 13,250.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	50,000.00 13,250.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Description Professional and Technical Services	50,000.00 13,250.00	_
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64
Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	Description Professional and Technical Services	50,000.00 13,250.00	62,037.6 <sup>2</sup>
Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64
Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services	50,000.00 13,250.00	62,037.6 <sup>2</sup>
Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliance 1000/310 To 1000 To	Description Professional and Technical Services	50,000.00 13,250.00	62,037.6 <sup>2</sup>
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	Description Professional and Technical Services	50,000.00 13,250.00	62,037.6 <sup>2</sup>
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	Description Professional and Technical Services	50,000.00 13,250.00	62,037.6 <sup>2</sup>
Fund 100 Gr Account # 7200/310 3323 To record and provided in A Fund 210 Der Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladed	Description Professional and Technical Services	50,000.00 13,250.00	62,037.6 <sup>2</sup>
Fund 100 Gr Account # 7200/310 3323 To record and provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladadance refuadent. Reconciliati Beginning fu	Description Professional and Technical Services	50,000.00 13,250.00	62,037.6 <sup>2</sup>
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64 2.70 2,860.14 8,509.74
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, relia advance refuagent.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64 2.70 2,860.14 8,509.7
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64 2.70 2,860.14 8,509.74
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64 2.70 2,860.14 8,509.7
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64 2.70 2,860.14 8,509.7
Fund 100 Ge  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64 2.70 2,860.14 8,509.7
Fund 100 Ge  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunder Premium Less: Principal	Description Professional and Technical Services	50,000.00 13,250.00	62,037.64 2.70 2,860.14 8,509.7
Fund 100 Ge  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inter Refunder Premium Less: Principal	Description Professional and Technical Services	50,000.00 13,250.00	8,509.7° 62,037.64 2.70 2,860.14
Fund 100 Ge  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond interest con principal I	Description Professional and Technical Services	50,000.00 13,250.00	8,509.7° 62,037.64 2.70 2,860.14 8,509.7° 62,037.64 2.70 -
Fund 100 GA  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadovance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interest earnings and payment Payment	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.  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 withheld Berest (revenue on withheld MVLR) and bond proceeds and refunded bonds  payments Expenditure and fees (fees on bond interest above) as to refunded bonds escrow agent	50,000.00 13,250.00	8,509.7′ 62,037.64 2.7′ 2,860.14 8,509.7′ 62,037.64 2.7′ - - 50,000.00 13,250.00
Fund 100 Ge  Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld Brest (revenue on withheld MVLR) d bond proceeds a on refunded bonds  payments Description	50,000.00 13,250.00	8,509.7′ 62,037.64 2.7′ 2,860.14 8,509.7′ 62,037.64 2.7′ - - 50,000.00 13,250.00
Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and	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.  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 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: and balance as provided in prior school year withheld Better (revenue on withheld MVLR) Ad bond proceeds An on refunded bonds  Description  On of activity in fund 210, Debt Service: And balance as provided in prior school year  Withheld Better (revenue on withheld MVLR)  Description  Description  Description  Redemption (Pees Agents  Pees Agents  Description  Redemption  Redemp	50,000.00 13,250.00	8,509.7′ 62,037.64 2.7′ 2,860.14 8,509.7′ 62,037.64 2.7′ - - 50,000.00 13,250.00

**Volusia County School District** 

0 10 0	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</u>
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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		_
Series 2014	-A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
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 Sorios 2014	A to refund collable portion of Sories 2005 A pow manay only due		-
	-A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2013-2014 fiscal year.		
Year-end er	ntries:	Debit	Credi
	apital Projects, CO&DS	<u> </u>	<u> </u>
Account #	Description		
11XX	Cash	340,512.40	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,282.31	
9200/710	Interest	.,202.0	
3321	CO&DS Distributed		330,815.66
3325	Interest on Undistributed CO&DS		10,979.05
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	34,365.96	
	CO&DS Withheld for Administration		34,365.96
	nounts withheld from MVLR for actual administration fees as		
To record an	Article VII. Continu O. Cubonotion (d) of the Floride Constitution		
To record an provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
To record an provided in <i>F</i> Fund 210 D	ebt Service, SBE/COBI Bonds		
To record an provided in <i>F</i> Fund 210 D Account #	ebt Service, SBE/COBI Bonds  Description	4 505 000	
To record an provided in A Fund 210 De Account # 9200/710	ebt Service, SBE/COBI Bonds  Description  Redemption of Principal	1,525,000.00	
To record an provided in A Fund 210 De Account # 9200/710 9200/720	ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	438,300.00	
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	438,300.00	
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	438,300.00	
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	438,300.00	- 1.925.882.3
To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	438,300.00	- 1,925,882.38 83.78
To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326	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	438,300.00	
To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	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	438,300.00	83.75
To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deearnings, rel	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	438,300.00	83.75
To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	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	438,300.00	83.75
To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/730 1114 3322 3326 11XX To record deernings, reladvance refu	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	438,300.00	83.75
To record an provided in A Fund 210 D Account # 9200/710 99200/730 9200/761 2210 1114 3322 3326 11XX To record deearnings, reladvance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	438,300.00	83.75
To record an provided in A Fund 210 D Account # 9200/710 99200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	438,300.00	83.75
To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu 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 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	438,300.00	83.75 57,377.94 246,927.00
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: 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 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld	438,300.00	83.75 57,377.94 246,927.00 1,925,882.38
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 111XX To record deernings, rel advance refu advance refu adent.  Reconciliati Beginning fur Plus: CO&DS Bond int	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  sion of activity in fund 210. Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	438,300.00	83.75 57,377.94 246,927.00
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record dearnings, reladvance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interested in Account Acc	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210. Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	438,300.00	83.75 57,377.94 246,927.00 1,925,882.38
To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond interested in Account A Refunder Refunder Refunder	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  sion of activity in fund 210. Debt Service: Ind balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	438,300.00	83.75 57,377.94 246,927.00 1,925,882.38
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record deernings, reladvance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond interestinates: Refunde Premium 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 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  sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds	438,300.00	83.75 57,377.94 246,927.00 1,925,882.38 83.75
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record deernings, reladvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond interestination Refunde Premium Less: Principal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210. Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	438,300.00	83.75 57,377.94 246,927.00 1,925,882.36 83.75 -
To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu 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 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  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds	438,300.00	83.75 57,377.94 246,927.00 1,925,882.38
To record an provided in A Fund 210 D Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:  CO&DS Bond int Refunder Premium Less:  Principal Interest Dues an Paymen	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	438,300.00	246,927.03 1,925,882.38 83.79 - 1,525,000.00 438,300.00
provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu 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 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	438,300.00	246,927.03 1,925,882.38 83.79 - 1,525,000.00 438,300.00
To record an provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:  CO&DS Bond int Refunder Premium Less:  Principal Interest Dues an Paymen Dues an Paymen Dues an Puse an Paymen Dues An 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 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  ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds ton refunded bonds ton refunded bonds	438,300.00	246,927.03 1,925,882.38 83.79 - 1,525,000.00 438,300.00

# Wakulla County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	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		_
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description  Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	` ,	-	
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)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		-
through 1/1/2	·		
•			
	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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2013-2014 fiscal year.		
Year-end en		<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	61,788.88	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	107.27	
9200/710	Interest		
3321 3325	CO&DS Distributed		60,977.7
	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.		918.4
	· · · · · · · · · · · · · · · · · · ·		
<u>Fund 100 Ge</u>	neral Fund		
	<u>Description</u>		
	Professional and Technical Services	2,874.84	
7200/310			2,874.8
7200/310 3323	CO&DS Withheld for Administration		
7200/310 3323 To record am	ounts withheld from MVLR for actual administration fees as		
7200/310 3323 To record am provided in A	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A	ounts withheld from MVLR for actual administration fees as		
7200/310 3323 To record am provided in A Fund 210 De Account #	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description		
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal	100,000.00	
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	30,250.00	
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees		
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	30,250.00	
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210	ounts withheld from MVLR for actual administration fees as riccle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	30,250.00	
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	30,250.00	407.000
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	30,250.00	
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	30,250.00	5.50
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	30,250.00	- 127,803.4 5.5( 3,597.0
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	30,250.00	5.50
7200/310 3323 To record amorovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record delegations of the searnings, relations	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 tited fees, reversal of accrued interest, and transfer of prior year	30,250.00	5.50
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deleady and advance refu	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	30,250.00	5.50
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refulagent.	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	30,250.00	5.50
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, related advance refulagent. Reconciliation	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 graph of activity in fund 210, Debt Service:	30,250.00	5.5i 3,597.0i
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record delearnings, relaadvance refulagent.  Reconciliation	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	30,250.00	5.5i 3,597.0i
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refulagent.  Reconciliation Beginning fur	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted 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	30,250.00	5.56 3,597.00 16,787.7
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refundagent.  Reconciliation Plus: CO&DS v	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 dees, reversal of accrued interest, and transfer of prior year and on the service of the service	30,250.00	5.56 3,597.03 16,787.7 127,803.44
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record delearnings, relaction record delearnings, relaction agent.  Reconciliation Plus: CO&DS v Bond inte	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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  withheld rest (revenue on withheld MVLR)	30,250.00	5.56 3,597.03 16,787.7 127,803.44
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relacted advance refundagent.  Reconciliation Beginning fur Plus: CO&DS v Bond inter	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted 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 withheld rest (revenue on withheld MVLR) I bond proceeds	30,250.00	5.56 3,597.03 16,787.7 127,803.44 5.50
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaction record re	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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  withheld rest (revenue on withheld MVLR)	30,250.00	5.56 3,597.03 16,787.7 127,803.44
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refundagent.  Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 ited 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 withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	30,250.00	5.5i 3,597.0i 16,787.7 127,803.4 5.5i
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refundagent.  Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 ited 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 withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments	30,250.00	16,787.7 127,803.4 5.5 100,000.0
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refunded agent.  Reconciliation Plus: CO&DS w Bond interest elements Premium Less: Principal Interest elements	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted 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 withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure	30,250.00	16,787.7 127,803.4 5.50 - 100,000.00 30,250.00
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record detearnings, relaction record detearnings, relaction record detearnings, relaction record detearnings fur Plus: CO&DS v. Bond interest en Principal Interest en Dues and	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted 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  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments  xpenditure I fees (fees on bond interest above)	30,250.00	16,787.7 127,803.4 5.5 100,000.0
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record det earnings, related advance refundagent.  Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted 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  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments  xpenditure I fees (fees on bond interest above) Is to refunded bonds escrow agent	30,250.00	16,787.7 127,803.4 5.50 - 100,000.00 30,250.00
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 311XX To record delearnings, relaadvance refulagent.  Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted 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  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments  xpenditure I fees (fees on bond interest above) Is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	30,250.00	16,787.7 127,803.4 5.50 - 100,000.00 30,250.00
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 311XX To record delearnings, relaadvance refulagent.  Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 atted 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  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments xpenditure I fees (fees on bond interest above) Is to refunded bonds (admin and underwriter fees) on refunded bonds	30,250.00	16,787.7 127,803.4 5.50 - 100,000.00 30,250.00

# Walton County School District

Eural 240 O-	nital Praincts CORI Randa	<u>Debit</u>	<u>Credi</u>
	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		_
	y bond issues for the 2013-2014 fiscal year.		
	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
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)		_
	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/20	·		
•			
	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Carias 2014 /	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
iom 1/1/2016	through 1/1/2025.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2013-2014 fiscal year.		
rear-end ent	ries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	111,431.40	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	144.20	
9200/710	Interest		
0200/110			
3321	CO&DS Distributed		110,340.99
	CO&DS Distributed Interest on Undistributed CO&DS		110,340.99 1,234.6
3321 3325			•
3321 3325	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		•
3321 3325 Fo record CO Fund 100 Ge	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund		•
3321 3325 Fo record CO Fund 100 Ge Account #	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description	3 864 51	•
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund	3,864.51	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	3,864.51	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as	3,864.51	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration bunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,864.51	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as	3,864.51	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo provided in Ar Fund 210 Del Account #	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds  Description	3,864.51	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo provided in Ar Fund 210 Del Account #	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration points withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  but Service, SBE/COBI Bonds	3,864.51 125,000.00	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description 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  Description Redemption of Principal Interest	125,000.00 21,500.00	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description 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  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	125,000.00	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description 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  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	125,000.00 21,500.00	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	125,000.00 21,500.00	1,234.6
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 1114	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Counts withheld from MVLR for actual administration fees as sticle 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  Cash with Fiscal/Service Agents	125,000.00 21,500.00	1,234.6° 3,864.5°
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 2000/710 2200/720 3200/730 3200/761 2210 1114 3322	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Counts withheld from MVLR for actual administration fees as sticle 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	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.50
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amoreovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 92	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Counts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA/COBI Bonds  Description  Redemption of Principal Interest SBA/Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA/Sinking Fund Earnings	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.5° 6.2°
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 1114 13322 13326 11XX	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  COUNTS withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	125,000.00 21,500.00	•
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/720 9200/730 9200/730 9200/761 9210 921	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.50 6.24
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/720 9200/730 9200/730 9200/761 9211 9320 932	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.50 6.24
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record debearnings, rela	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6 3,864.5 143,428.5 6.2
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record debearnings, rela	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.5° 6.2°
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amore or ovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.5° 6.2°
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 9211 9211 9211 9221 9221 9221 922	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest Description  Professional and Technical Services  CO&DS Withheld for Administration  COADS Withheld for Administration fees as sticle 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  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:	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.5( 6.24 5,247.98
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record deb earnings, rela advance refur agent.  Reconciliation Beginning fun	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.50 6.24
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 9211 9211 9211 9221 9221 9221 922	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest CO&DS Withheld for Administration  Dounts withheld from MVLR for actual administration fees as sticle 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  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 Service as provided in prior school year	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.5( 6.2° 5,247.98
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amoreovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record deb parnings, rela pardy and refure agent.  Reconciliation Beginning fun Plus: CO&DS w	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.50 6.24 5,247.98
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amoreorided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 1XX Fo record deb parnings, rela	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as a ticle 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  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 adding cash with fiscal agent to payments of refunded bonds escrow  Interest of activity in fund 210, Debt Service:  Interest of displaying the description of the prior school year withheld for the prior school year withheld for the prior school year (revenue on withheld MVLR)	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.5° 6.2° 5,247.9° 13,507.8° 143,428.5°
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 2000/710 2000/720 2000/730 2000/761 2210 1114 3322 3326 11XX Fo record deb earnings, rela advance refur agent.  Reconciliatic Beginning fun Plus: CO&DS w Bond inter Refunded	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as sticle 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  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:  In of activity in fund 210, Debt Service:	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.50 6.24 5,247.98
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 2000/710 2000/720 2000/720 2000/730 2000/761 2210 1114 3322 3326 11XX Fo record debearings, rela advance refur agent.  Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as a ticle 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  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 adding cash with fiscal agent to payments of refunded bonds escrow  Interest of activity in fund 210, Debt Service:  Interest of displaying the description of the prior school year withheld for the prior school year withheld for the prior school year (revenue on withheld MVLR)	125,000.00 21,500.00	1,234.6° 3,864.5° 143,428.5° 6.2° 5,247.9° 13,507.8° 143,428.5°
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record debearnings, rela advance refur agent.  Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less:	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6 3,864.5 143,428.5 6.2 5,247.9 143,428.5 6.2
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record deb earnings, rela advance refur agent.  Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Ineral Fund  Description Professional and Technical Services	125,000.00 21,500.00	1,234.6°  3,864.5°  143,428.5( 6.24  5,247.96  143,428.5( 6.24   125,000.00
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record deb earnings, rela edvance refur agent.  Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest ex	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Ineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Service, See/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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:  Indicate the description of the first free funded bonds on the first free funded bonds  Description of activity in fund 210, Debt Service:  Interest of the first fund for service for first for first funded bonds  Description of activity in fund 210, Debt Service:  Des	125,000.00 21,500.00	1,234.6°  3,864.5°  143,428.50 6.24 5,247.98  143,428.50 6.24 - 125,000.00 21,500.00
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record deb earnings, rela advance refur agent.  Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium L Less: Principal p Interest ex Dues and	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Ineral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Dounts withheld from MVLR for actual administration fees as sticle 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:  In of activity in fund 210, Debt Service:  In of activity in fund 210 on the service on withheld feest (revenue on withheld MVLR)  Bond proceeds  In refunded bonds  Description  Redemption fees as the Florida Constitution.  Description  Redemption fees as the Florid	125,000.00 21,500.00	1,234.6°  3,864.5°  143,428.5( 6.24  5,247.96  143,428.5( 6.24   125,000.00
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record deb earnings, rela advance refur agent.  Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest es Dues and Payments	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest Fund  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 SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 adding cash with fiscal agent to payments of refunded bonds escrow  Interest (revenue on withheld MVLR) bond proceeds on refunded bonds  Description  Redemption of Principal Interest Description  Redemption of Pincipal Interest Desc	125,000.00 21,500.00	1,234.6°  3,864.5°  143,428.50 6.24 5,247.98  143,428.50 6.24 - 125,000.00 21,500.00
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9211 1114 9322 9326 11XX Fo record deb earnings, rela advance refur agent.  Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest et Dues and Payments Dues and	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest Fund  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 SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 (revenue on withheld MVLR) bond proceeds on refunded bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Coah  The Sample of Refunding Bond Escrow The Sample of Refunded Bonds escrow  The Sample of Refunded Bonds (admin and underwriter fees)	125,000.00 21,500.00	1,234.6°  3,864.5°  143,428.50 6.24 5,247.98  143,428.50 6.24 - 125,000.00 21,500.00
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record amorovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9211 1114 9322 9326 11XX Fo record deb earnings, rela advance refur agent.  Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest et Dues and Payments Dues and	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as ticle 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 It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year rading cash with fiscal agent to payments of refunded bonds escrow  Interest (revenue on withheld MVLR) bond proceeds on refunded bonds  Description	125,000.00 21,500.00	1,234.6°  3,864.5°  143,428.50 6.24 5,247.98  143,428.50 6.24 - 125,000.00 21,500.00

# **Washington County School District**

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credi</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	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	A to refund callable portion of Series 2004-A due from 1/1/2015		_
hrough 1/1/2	•		
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)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	•		
	ebt Service, SBE/COBI Bonds  Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end er	tries:	Debit	Credi
	apital Projects, CO&DS	<del>DODIC</del>	<u> </u>
Account #	Description		
11XX	Cash	93,205.30	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	73.84	
9200/710	Interest		
3321	CO&DS Distributed		92,646.92
3325	Interest on Undistributed CO&DS		632.22
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	1,978.95	
3323 To record on	CO&DS Withheld for Administration		1,978.95
	nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	• • • • • • • • • • • • • • • • • • • •		
	ebt Service, SBE/COBI Bonds		
Account #	Description  Redemption of Principal	20,000,00	
9200/710 9200/720	Redemption of Principal Interest	30,000.00	
9200/720 9200/730	SBA Sinking Fund Administration Fees	8,000.00 1,001.08	
9200/730	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
2210	Cash with Fiscal/Service Agents		-
	CO&DS Withheld for SBE/COBI Bonds		37,304.13
1114	SBA Sinking Fund Earnings	-	1.62
1114 3322	SBA Silikilig Fullu Ealtilligs		1,695.33
1114 3322 3326	Cash		
1114 3322 3326 11XX Fo record de	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX Fo record de earnings, rel	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX Fo record de earnings, rel advance refu	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX Fo record de earnings, rel advance refu	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX Fo record de earnings, rel advance refu agent.	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 on of activity in fund 210, Debt Service:		
1114 3322 3326 11XX Fo record de earnings, rel advance refu agent. Reconciliati	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		5,110.44
1114 3322 3326 11XX Fo record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	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  on of activity in fund 210, Debt Service:  nd balance as provided in prior school year		
1114 3322 3326 11XX Fo record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS	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  on of activity in fund 210, Debt Service:  nd balance as provided in prior school year  withheld		37,304.13
1114 3322 3326 11XX Fo record de earnings, reladvance refuegent.  Reconciliati Beginning fu Plus: CO&DS Bond int	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)		37,304.13
1114 3322 3326 11XX Fo record de earnings, reladvance refuegent.  Reconciliati Beginning fu Plus: CO&DS Bond int	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)  d bond proceeds		37,304.13
1114 3322 3326 11XX Fo record de earnings, reladvance refuegent.  Reconciliati Beginning fu Plus: CO&DS Bond int	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)		37,304.13
1114 3322 3326 11XX Fo record deparnings, reladvance refugent.  Reconciliati Beginning fur Plus: CO&DS Bond interesting fur Refunde Premium Less:	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)  d bond proceeds		37,304.13 1.62 -
1114 3322 3326 11XX Fo record decarnings, reladvance refugent.  Reconciliati Beginning fur Plus: CO&DS Bond intt Refunde Premium Less: Principal	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)  d bond proceeds in on refunded bonds		37,304.11 1.62 - - 30,000.00
earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	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  on of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) Indicate the payments of the bond proceeds on refunded bonds  payments		5,110.44 37,304.13 1.62 - - 30,000.00 8,000.00 1,001.08
1114 3322 3326 11XX Fo record decarnings, reladvance refugent.  Reconciliati Beginning fur Plus: CO&DS Bond interested premium Less: Principal Interested Dues an Paymen	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  on of activity in fund 210, Debt Service:  Indicate the bonds of the bond of the bond of the bonds of the bond of		37,304.13 1.62 - - 30,000.00 8,000.00
1114 3322 3326 11XX Fo record de earnings, rel advance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond intresting fur Refunder Premium Less: Principal Interesting fur Plus an Paymen Dues an Paymen Dues an Paymen Dues an Paymen Pues an Paymen Pues an Paymen Dues an Paymen Pues an Paymen Paymen Pues an Paymen Pues	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  on of activity in fund 210, Debt Service:  Indicate the bonds of the bon		37,304.13 1.62 - - 30,000.00 8,000.00
1114 3322 3326 11XX Fo record de earnings, rel advance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond intresting fur Refunder Premium Less: Principal Interesting fur Plus an Paymen Dues an Paymen Dues an Paymen Dues an Paymen Pues an Paymen Pues an Paymen Dues an Paymen Pues an Paymen Paymen Pues an Paymen Pues	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  on of activity in fund 210, Debt Service:  Indicate the bonds of the bon		37,304.13 1.62 - - 30,000.00 8,000.00

### Community College Annual Financial Report CO&DS Entries For Fiscal Year 2013-2014

Eastern Florida State College

•11	expended Plant		
Account #	Description 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		_
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2013-2014 fiscal year.		_
	,		
Year-end en		<u>Debit</u>	Credit
Fund 7 - Und	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	205,383.90	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 279.37	
68530	Interest	213.31	
42210	Revenue - License Tag Fees Appropriation (MVLR)		203,271.33
			·
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	2,391.94
48100 To record CC	D&DS disbursements, investment earnings, and treasury fees.	( Withheld)	·
48100 To record CC <b>Fund 1 - Cu</b> i	D&DS disbursements, investment earnings, and treasury fees.	t Withheld)	·
48100 To record CC <b>Fund 1 - Cu</b> l <u>Account #</u>	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description	,	·
48100 To record CC <u>Fund 1 - Cur</u> Account # 64500	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	7,487.10	2,391.94
48100 To record CC <b>Fund 1 - Cu</b> Account # 64500 42210	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description	,	·
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	2,391.94
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	2,391.94
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Circement of Indebtedness	,	2,391.94
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as  urticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	2,391.94
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	7,487.10 260,000.00 34,750.00	2,391.94
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	7,487.10	2,391.94
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	7,487.10 260,000.00 34,750.00	2,391.94
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,487.10 260,000.00 34,750.00	2,391.94
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	7,487.10 260,000.00 34,750.00	2,391.94
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 288,381.57
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 288,381.57 168.49
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 288,381.57 168.49
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 288,381.57 168.49
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 288,381.57 168.49
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63900 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Sirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 288,381.57 168.49
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fui	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 288,381.57 168.49
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fui Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate the service of th	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indicate the service payment of the payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness:  Indicate the service payment of the payments of refunded bonds escrow  Indicate the service payment of the payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness:  Indicate the service payment of the payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness:  Indicate the service payments of the pay	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10 18,476.50 288,381.57
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate the service of th	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref 660000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indicate the service of t	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10 18,476.50 288,381.57
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) India bond proceeds Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10 18,476.50 288,381.57
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: India balance as provided in prior school year India License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) India balance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Purioriple (SBE Capital Outlay Bonds)	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10 288,381.57 168.49
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest C	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10 288,381.57 168.49 - - 260,000.00 34,750.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refundee Premium Less: Payment Interest c Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) prices (Admin Charges - SBA)	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10 288,381.57 168.49
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 63900 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest o Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (Extension of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) School proceeds In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10 288,381.57 168.49 - - 260,000.00 34,750.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 63900 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest o Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) prices (Admin Charges - SBA)	7,487.10 260,000.00 34,750.00	2,391.94 7,487.10 7,487.10 288,381.57 168.49 6,325.10 288,381.57 168.49 - - 260,000.00 34,750.00

### Community College Annual Financial Report CO&DS Entries For Fiscal Year 2013-2014

# **Broward College**

	expended Plant		
Account #	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		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 1 0044	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Finant/Comics Aments		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discounty  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)		-
Series 2014-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	irement of Indebtedness		
Account #	Description		
Account #	Cash	_	
	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	trine:	Debit	Credit
		Debit	<u>Orean</u>
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	590,516.07	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	668.06	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	\\/;\	585,464.26
40100	Revenue - interest and Divendends (interest Earned on MyLN		
	,	. withinela)	5,719.87
To record CO	D&DS disbursements, investment earnings, and treasury fees.	. withineta)	5,7 19.67
To record Co	D&DS disbursements, investment earnings, and treasury fees.		3,719.67
To record CC Fund 1 - Cu Account #	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description	,	5,719.67
To record CC Fund 1 - Cur Account # 64500	D&DS disbursements, investment earnings, and treasury fees.	17,904.00	
To record CC Fund 1 - Cur Account # 64500 42210	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	,	17,904.00
To record CO Fund 1 - Cui Account # 64500 42210 To record arr	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	
To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as	,	
To record CC Fund 1 - Cu Account # 64500 42210 To record am provided in A Fund 8 - Ref	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as  urticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	17,904.00 460,000.00	
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	17,904.00 460,000.00 141,500.00	
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	17,904.00 460,000.00	
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	17,904.00 460,000.00 141,500.00	
Fund 1 - Cui Account # 64500 42210 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	17,904.00 460,000.00 141,500.00	
To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	17,904.00 460,000.00 141,500.00	
To record CC Fund 1 - Cui Account # 64200 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49
To record CC Fund 1 - Cui Account # 642010 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tremt Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	17,904.00 460,000.00 141,500.00	17,904.00 590,231.74
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ref  Account # 69000 68530 64500  42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49
To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 4210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Greent of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49 8,695.95
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fu Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indicate Tunes Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments of refunded bonds escrow	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49 8,695.95
To record CC  Fund 1 - Cui  Account #  64200  42210  To record amprovided in A  Fund 8 - Ref  Account #  69000  68530  64500  42210  48100  102XX  To record de earnings, reladvance refuadrance refuadrance refuadrance fundamental Beginning fur Plus:  Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year	17,904.00 460,000.00 141,500.00	17,904.00 590,231.74 2,828.49 8,695.95 70,558.35 590,231.74
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 442210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fu Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indicate Tunes Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments of refunded bonds escrow	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49 8,695.95
To record CC  Fund 1 - Cui  Account #  64200  42210  To record amprovided in A  Fund 8 - Ref  Account #  69000  68530  64500  42210  48100  102XX  To record de earnings, reladadvance refuadadvance refuadadvance refuadent.  Reconciliati  Beginning fur  Plus:  Revenue  Revenue  Refunder	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indicate the service of t	17,904.00 460,000.00 141,500.00	17,904.00 590,231.74 2,828.49 8,695.95 70,558.35 590,231.74
To record CC  Fund 1 - Cui  Account # 64500 42210 To record amprovided in A  Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladadvance refuadent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as provided on refunded bonds  Cash Sinking Fund Interest Earnings) Cash Sinking Fund Interest Earnings	17,904.00 460,000.00 141,500.00	17,904.00 - 590,231.74 2,828.49 8,695.95 70,558.35 590,231.74 2,828.49
To record CC  Fund 1 - Cui  Account # 64500 42210 To record amprovided in A  Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladavance refuadent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) India bond proceeds Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Payments (SBE Capital Outlay Bonds)	17,904.00 460,000.00 141,500.00	70,558.35 590,231.74 2,828.49 8,695.95 70,558.35 590,231.74 2,828.49
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 4210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: Revenue Refundee Premium Less: Payment Interest C	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	17,904.00 460,000.00 141,500.00	70,558.35 590,231.74 2,828.49 8,695.95 70,558.35 590,231.74 2,828.49
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: Revenue Refundee Premium Less: Payment Interest o Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indeblance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) prices (Admin Charges - SBA)	17,904.00 460,000.00 141,500.00	70,558.35 590,231.74 2,828.49 8,695.95 70,558.35 590,231.74 2,828.49
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fu Plus: Revenue Refundee Premium Less: Payment Interest o Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	17,904.00 460,000.00 141,500.00	70,558.35 590,231.74 2,828.49 8,695.95 70,558.35 590,231.74 2,828.49
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less: Payment Interest o Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent	17,904.00 460,000.00 141,500.00	70,558.35 590,231.74 2,828.49 8,695.95 70,558.35 590,231.74 2,828.49

#### Community College Annual Financial Report CO&DS Entries For Fiscal Year 2013-2014 College of Central Florida

-und 7 - Und	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Account #	expended Plant  Description		
ACCOUNT #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2013-2014 fiscal year.		
und 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Carios 2014	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2004-A due from 1/1/2015		-
beries 2014- hrough 1/1/2	•		
•	ebt Service Advance Bond Refunding		
Account #	Description 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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	Description		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2013-2014 fiscal year.		
rear-end en	tries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	Description Description		
10100	Cash - Cash Disbursements	98,879.33	
	Due from Other Agencies	-	
64500 88530	Other Services (Admin Charges - State Treasury)	118.21	
88530 12210	Interest  Revenue - License Tag Fees Appropriation (MVLR)		97,985.44
18100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	1,012.10
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
	rent Funds - Unrestricted		
-una 1 - Cur	TOTAL T CHICAGO CONTROLLECT		
Account #	<u>Description</u>		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	3,168.00	2.460.00
Account # 64500 12210	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,168.00	3,168.00
Account # 64500 12210 Fo record am	<u>Description</u> Other Services (Admin Charges - DOE)	3,168.00	3,168.00
Account # 64500 42210 Fo record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	3,168.00	3,168.00
Account # 64500 42210 Fo record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	3,168.00	3,168.00
Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,168.00	3,168.00
Account # 64500 12210 1200 1200 1200 1200 1200 1200	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	100,000.00 12,500.00	3,168.00
Account # 64500 12210 1200 1200 1200 1200 1200 1200	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	100,000.00	3,168.00
Account # 64500 12210 1200 1200 1200 1200 1200 1200	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	100,000.00 12,500.00	3,168.00
Account # 64500 42210 Fo record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	100,000.00 12,500.00	3,168.00
Account # 64500 12210 Fo record arr provided in A Fund 8 - Ret Account # 69000 88530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	100,000.00 12,500.00	- 110,046.56
Account # 64500 12210 Fo record arrorovided in A Fund 8 - Ret Account # 69000 88530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	100,000.00 12,500.00	- 110,046.56 4.79
Account # 64500 12210 Fo record arrorovided in A Fund 8 - Ret Account # 69000 88530 64500 12210 18100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	100,000.00 12,500.00	- 110,046.56
Account # 64500 12210 For record arrorovided in A Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX For record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	100,000.00 12,500.00	- 110,046.56 4.79
Account # 64500 12210 For record arrorovided in A Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX For record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	100,000.00 12,500.00	- 110,046.56 4.79
Account # 64500 12210 For record arrorovided in A Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX For record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	100,000.00 12,500.00	- 110,046.56 4.79
Account # 64500 42210 Fo record amprovided in A Fund 8 - Ret Account # 99000 68530 64500 42210 48100 102XX Fo record de parnings, reladvance refundagent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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	100,000.00 12,500.00	- 110,046.56 4.79
Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX Fo record de parnings, rela advance refu agent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:	100,000.00 12,500.00	- 110,046.56 4.79 6,321.11
Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX Fo record de parnings, rela advance refu agent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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	100,000.00 12,500.00	- 110,046.56 4.79
Account # 64500 12210 Fo record arr provided in A Fund 8 - Ret Account # 69000 88530 34500 102XX Fo record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR)	100,000.00 12,500.00	110,046.56 4.79 6,321.11 10,558.19 110,046.56
Account # 64500 12210 Fo record arr provided in A Fund 8 - Ret Account # 699000 88530 34500 42210 88100 802XX Fo record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	100,000.00 12,500.00	110,046.56 4.79 6,321.11
Account # 64500 12210 Fo record arr provided in A Fund 8 - Ret Account # 69000 88530 84500 12210 88100 102XX Fo record de parnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds	100,000.00 12,500.00	110,046.56 4.79 6,321.11 10,558.19 110,046.56
Account # 64500 12210 Fo record arr provided in A Fund 8 - Ret Account # 69000 88530 64500 12210 18100 102XX Fo record de parnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	100,000.00 12,500.00	110,046.56 4.79 6,321.11 10,558.19 110,046.56
Account # 64500 Fo record arr Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX Fo record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds	100,000.00 12,500.00	110,046.56 4.79 6,321.11 10,558.19 110,046.56
Account # 64500 For record arrorovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX For record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) India bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)  on Debt (SBE Capital Outlay Bonds)	100,000.00 12,500.00	10,558.19 110,046.56 4.79 6,321.11 110,046.56 4.79 - - 100,000.00 12,500.00
Account # 64500 12210 For record arrorovided in A Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX For record de Parnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indicense Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Short Debt Principle (SBE Capital Outlay Bonds) For Debt (SBE Capital Outlay Bonds)	100,000.00 12,500.00	110,046.56 4.79 6,321.11 10,558.19 110,046.56 4.79
Account # 64500 For record arr Fund 8 - Ret Account # 69000 68530 64500  42210 42210 42210 42210 43100 64500  42210 42210 43100 64500  42210 For record de earnings, rela edvance refue agent.  Reconciliation Revenue Refunded Premium Less: Payment Interest of Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	100,000.00 12,500.00	10,558.19 110,046.56 4.79 6,321.11 110,046.56 4.79 - - 100,000.00 12,500.00
Account # 64500 For record arr Forovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX For record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indicense Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Short Debt Principle (SBE Capital Outlay Bonds) For Debt (SBE Capital Outlay Bonds)	100,000.00 12,500.00	10,558.19 110,046.56 4.79 6,321.11 110,046.56 4.79 - - 100,000.00 12,500.00

# Community College Annual Financial Report CO&DS Entries For Fiscal Year 2013-2014

Chipola College

Fund 7 - Un	expended Plant		
Account #	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		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	<u>-</u>	
	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		-
Carica 2011	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	Pagesistics		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
No accrued i	nterest for the 2013-2014 fiscal year.		
V	4.4	D-Lit	0
Year-end en		<u>Debit</u>	Credit
Fund 7 - Und	expended Plant		
Account #	<u>Description</u>	4= 400 00	
10100	Cash - Cash Disbursements	17,192.09	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	40.07	
68530	Interest	40.07	
42210	Revenue - License Tag Fees Appropriation (MVLR)		16,889.04
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	343.12
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cui	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,074.00	4.074.00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		1,074.00
. o record all	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A	, , , , , , , , , , , , , , , , , , , ,		
	irement of Indebtedness		
Fund 8 - Ret	Proprietion		
Fund 8 - Ret Account #	<u>Description</u>	45,000,00	
Fund 8 - Ret		45,000.00 9,750.00	
Fund 8 - Ret Account # 69000	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	· ·	
Fund 8 - Ref Account # 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	9,750.00	
Fund 8 - Ref Account # 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	9,750.00	
Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	9,750.00	53 636 06
Fund 8 - Ref Account # 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	9,750.00	- 53,636.96 2.33
Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	9,750.00	
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	9,750.00	2.33
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	9,750.00	2.33
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	9,750.00	2.33
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	9,750.00	2.33
Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	9,750.00	2.33
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela edvance refu eagent. Reconciliati	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	9,750.00	2.33
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela edvance refu edvance refu edents. Reconciliati Beginning fun Plus:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: and balance as provided in prior school year	9,750.00	2.33 4,680.28 8,667.69
Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	9,750.00	2.33 4,680.28 8,667.69 53,636.96
Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	9,750.00	2.33 4,680.28 8,667.69
Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladadvance refuadent.  Reconciliati Beginning fun Plus: Revenue Revenue Refunded	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Individual of the prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	9,750.00	2.33 4,680.28 8,667.69 53,636.96
Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fun Plus: Revenue Refunder Premium	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	9,750.00	2.33 4,680.28 8,667.69 53,636.96
Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance bonds  On refunded bonds	9,750.00	2.33 4,680.28 8,667.69 53,636.96 2.33
Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Plus: Revenue Refunder Premium Less: Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Individual of the prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	9,750.00	2.33 4,680.28 8,667.69 53,636.96
Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela edvance refu egent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Invices (Admin Charges - SBA)	9,750.00	2.33 4,680.28 8,667.69 53,636.96 2.33 - - 45,000.00
Fund 8 - Ref Account # 59000 68530 64500 42210 48100 102XX To record de earnings, rela edvance refu egent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance do bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	9,750.00	2.33 4,680.28 8,667.69 53,636.96 2.33 - - 45,000.00 9,750.00
Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela edvance refu egent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indib balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indib bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) Is to refunded bonds escrow agent of fees on refunded bonds (admin and underwriter fees)	9,750.00	2.33 4,680.28 8,667.69 53,636.96 2.33 - - 45,000.00 9,750.00
Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela edvance refu egent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Oebt (SBE Capital Outlay Bonds)	9,750.00	2.33 4,680.28 8,667.69 53,636.96 2.33 - - 45,000.00 9,750.00

### Community College Annual Financial Report CO&DS Entries For Fiscal Year 2013-2014

Daytona State College

	expended Plant		
Account #	Description		
riocount ii	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	<u>Description</u> Payments to Refunded Bond Escrow Agent	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 : 0044	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents  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 Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
ino accided ii	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Cred
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	97,130.79	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	331.34	
68530	Interest		
12210			04 625 2
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)  Revenue - Interest and Divendends (Interest Farned on MVLR)	? Withheld)	94,625.20 2 836 9
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	94,625.20 2,836.9
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	R Withheld)	
48100 To record CC <b>Fund 1 - Cur</b>	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted	R Withheld)	
48100 To record CC <b>Fund 1 - Cur</b> Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u>	,	
48100 To record CC <b>Fund 1 - Cur</b> Account # 64500	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	8 Withheld) 8,880.00	2,836.9
48100 To record CC <b>Fund 1 - Cur</b> Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u>	,	
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	2,836.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as	,	2,836.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounds withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.	,	2,836.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Brounts withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.  Frent Funds - Unrestricted	,	2,836.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as Irticle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description	8,880.00	2,836.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Interest of MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees	8,880.00 370,000.00	2,836.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	8,880.00 370,000.00 127,550.00	2,836.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	8,880.00 370,000.00 127,550.00	2,836.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 - 488,494.8 21.2
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 - 488,494.8 21.2
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 - 488,494.8 21.2
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 - 488,494.8 21.2
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 - 488,494.8 21.2
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliation	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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 8 - Retirement of Indebtedness:	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliation	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 - 488,494.8 21.2
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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  On of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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  Interest Payable of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuadvance refuadvance refuadent.  Reconciliation Revenue Revenue Refunded	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Industry withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest epayments, 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  Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0 69,634.1 488,494.8
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Indust withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0 69,634.1 488,494.8
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuade advance refuadent.  Reconciliation Plus: Revenue Revenue Refunded Premium Less:	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest epayments, 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)  In bond proceeds Interest and Divendends (SBA Sinking Fund Interest Earnings)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 8,880.0 488,494.8 21.2 12,947.0 69,634.1: 488,494.8 21.2 -
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuaded advance refuadent.  Reconciliation Plus: Revenue Revenue Refunded Premium Less: Payment	Revenue - Interest and Divendends (Interest Earned on MVLR 08DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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  Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Principle (SBE Capital Outlay Bonds)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0 69,634.1 488,494.8 21.2 - - 370,000.0
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds)  Of Debt Principle (SBE Capital Outlay Bonds)  Debt (SBE Capital Outlay Bonds)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0 69,634.1: 488,494.8 21.2 - 370,000.0 127,550.0
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bit 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 8 - Retirement of Indebtedness:  Indebtedness  License Tag Fees Appropriation (MVLR)  Interest and Divendends (SBA Sinking Fund Interest Earnings)  of bond proceeds  on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)  on Debt (SBE Capital Outlay Bonds)  rvices (Admin Charges - SBA)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0 69,634.1 488,494.8 21.2 - - 370,000.0
48100 To record CO Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuador refuadorn. Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds)  Of Debt Principle (SBE Capital Outlay Bonds)  Debt (SBE Capital Outlay Bonds)	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0 69,634.1: 488,494.8 21.2 - 370,000.0 127,550.0
48100 To record CO Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as a ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  **On of activity in Fund 8 - Retirement of Indebtedness:* Indicense Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indicense Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indicense Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital	8,880.00 370,000.00 127,550.00	2,836.9 8,880.0 488,494.8 21.2 12,947.0 69,634.1: 488,494.8 21.2 - 370,000.0 127,550.0

# Florida Southwestern State College

<u> </u>	llting from bond issuance and refunding: expended Plant	<del></del>	
Account #	<u>Description</u>		
10000111111	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		_
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	92,884.22	
	Dues and Fees (Issuance costs - underwriter's discount)	223.20	
	Dues and Fees (Issuance costs - bond finance/admin charges)	323.71	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	80,000.00
	Premium on Sale of Refunding Bonds		12,836.91
	Accrued Interest Payable (Sinking Fund Accruals)		594.22
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents	216,734.45	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	521.73 782.62	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		187,000.00
	Premium on Sale of Refunding Bonds		28,871.59
Carl 001	Accrued Interest Payable (Sinking Fund Accruals)		2,167.21
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	tirement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued i	nterest for the 2013-2014 fiscal year.		
	•		
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	52,557.20	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 173.73	
68530	Interest	175.75	
42210	Revenue - License Tag Fees Appropriation (MVLR)		51,243.46
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	1,487.47
To record C0	D&DS disbursements, investment earnings, and treasury fees.		
	/ E		
Fund 1 - Cu	rrent Funds - Unrestricted		
Account #	Description		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	4,656.00	
Account # 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	4,656.00	4,656.00
Account # 64500 42210 To record an	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	4,656.00	4,656.00
Account # 64500 42210 To record an provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	4,656.00	4,656.00
Account # 64500 42210 To record an provided in A Fund 8 - Re	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness	4,656.00	4,656.00
Account # 64500 42210 To record an provided in A Fund 8 - Ref Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness  Description		4,656.00
Account # 64500 42210 To record an provided in A Fund 8 - Red Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	165,000.00	4,656.00
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness  Description		4,656.00
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	165,000.00 93,227.50	4,656.00
Account # 64500 42210 To record an provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	165,000.00 93,227.50	4,656.00
Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	165,000.00 93,227.50	
Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	165,000.00 93,227.50	- 254,500.54
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	165,000.00 93,227.50	- 254,500.54 11.07
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	165,000.00 93,227.50	- 254,500.54
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	165,000.00 93,227.50	- 254,500.54 11.07
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment	165,000.00 93,227.50	- 254,500.54 11.07
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	165,000.00 93,227.50	- 254,500.54 11.07
Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	165,000.00 93,227.50	- 254,500.54 11.07
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt 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 8 - Retirement of Indebtedness:	165,000.00 93,227.50	254,500.54 11.07 13,675.50
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	165,000.00 93,227.50	- 254,500.54 11.07
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt 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 8 - Retirement of Indebtedness:	165,000.00 93,227.50	254,500.54 11.07 13,675.50
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadent.  Reconciliati Beginning fu Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Independent of the Starting S	165,000.00 93,227.50	254,500.54 11.07 13,675.50 57,615.77
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadavance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunde	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	165,000.00 93,227.50	57,615.77 254,500.54 11.07 13,675.50 57,615.77 254,500.54 11.07 267,000.00
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladadvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Independent of the Starting S	165,000.00 93,227.50	57,615.77 254,500.54 11.07 13,675.50 57,615.77 254,500.54 11.07
Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  e - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In on refunded bonds	165,000.00 93,227.50	57,615.77 254,500.54 57,615.77 254,500.54 11.07 267,000.00 41,708.50
Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	165,000.00 93,227.50	57,615.77 254,500.54 11.07 13,675.50 57,615.77 254,500.54 11.07 267,000.00 41,708.50 165,000.00
Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indicate the service of the service	165,000.00 93,227.50	57,615.77 254,500.54 11.07 13,675.50 57,615.77 254,500.54 11.07 267,000.00 41,708.50 165,000.00 93,227.50
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuade advance refuadente. Reconciliati Beginning fu Plus: Revenue Refunde Premium Less: Payment Interest of Other Sei	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	165,000.00 93,227.50	57,615.77 254,500.54 11.07 13,675.50 57,615.77 254,500.54 11.07 267,000.00 41,708.50 165,000.00
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuade advance refuade premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds  - of Debt Principle (SBE Capital Outlay Bonds) - on Debt (SBE Capital Outlay Bonds)	165,000.00 93,227.50	57,615.77 254,500.54 11.07 13,675.50 57,615.77 254,500.54 11.07 267,000.00 41,708.50 165,000.00 93,227.50 9,959.61
Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuade advance refuade premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds  - of Debt Principle (SBE Capital Outlay Bonds) - on Debt (SBE Capital Outlay Bonds) - on Capital Outlay Bonds (SBA) - on Refunded bonds (SBA) - on Ref	165,000.00 93,227.50	57,615.77 254,500.54 11.07 13,675.50 57,615.77 254,500.54 11.07 267,000.00 41,708.50 165,000.00 93,227.50 9,959.61 92,884.22

Florida State College at Jacksonville

	expended Plant		
Account #	Description 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		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 ' 0044	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014- through 1/1/2	A to refund callable portion of Series 2004-A due from 1/1/2015		
Ū			
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents		
	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)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		· ·
Account #	Description		
10100	Cash - Cash Disbursements	274,903.07	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	622.16	
68530 42210	Interest  Revenue - License Tag Fees Appropriation (MVLR)		270,198.31
48100	Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	5,326.92
	`		
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted		
	•		
Fund 1 - Cur Account # 64500	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	16,674.00	
Fund 1 - Cur Account # 64500 42210	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	16,674.00	16,674.00
Fund 1 - Cur Account # 64500 42210 To record am	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	16,674.00	16,674.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.	16,674.00	16,674.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	16,674.00	16,674.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		16,674.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	655,000.00	16,674.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		16,674.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	655,000.00 185,750.00	16,674.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	655,000.00 185,750.00	16,674.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	655,000.00 185,750.00	_
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	655,000.00 185,750.00	824,727.69
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	655,000.00 185,750.00	_
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	655,000.00 185,750.00	824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	655,000.00 185,750.00	824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	655,000.00 185,750.00	824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	655,000.00 185,750.00	824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	655,000.00 185,750.00	824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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	655,000.00 185,750.00	824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: and balance as provided in prior school year	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliation Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58 824,727.69
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness:  Indebtedness Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58
Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58 824,727.69
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58 824,727.69
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Plus: Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) India bond proceeds On refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58 824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 63000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) India bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58 824,727.69 9,569.00
Fund 1 - Curl Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58 824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58 824,727.69 9,569.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63900 63530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refundea Premium Less: Payment Interest o Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	655,000.00 185,750.00	824,727.69 9,569.00 6,811.26 86,961.58 824,727.69 9,569.00

# Florida Keys Community College

	Iting from bond issuance and refunding: expended Plant	<u>Debit</u>	Credit
Account #	<u>Description</u>		
1000 di 11 11	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 1 0011	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	bt Service Advance Bond Refunding		
Account #	Description Cook with Finest/Service Aments		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriters 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)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	irement of Indebtedness		
Account #	Description		
1000dill II	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credit
	expended Plant	<u> </u>	
	Description		
Account # 10100	Cash - Cash Disbursements	13,330.37	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	26.64	
68530	Interest		40.400.04
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld\	13,128.91 228.10
	0&DS disbursements, investment earnings, and treasury fees.	vviii ii icia)	220.10
Fund 1 - Cui	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		714.00
	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	4,500.00 2,440.55	
	Comming rand Administration 1 663	<u> -</u> ,- <del>-1</del> 0.00	
	Payments to Refunding Bond Escrow		
	Accrued Interest Payable	-	
64500	Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
64500 42210	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	-	- 33,757.09
64500 42210 48100	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	1.47
64500 42210 48100 102XX	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	·
64500 42210 48100 102XX To record de	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	1.47
42210 48100 102XX To record de earnings, rela	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	-	1.47
42210 48100 102XX To record de earnings, rela	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	1.47
42210 48100 102XX To record de earnings, rela advance refu	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	1.47
42210 48100 102XX To record de earnings, reladvance refu agent.	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	-	1.47 3,181.99
42210 48100 102XX To record de earnings, rela advance refu agent.	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot 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	-	1.47
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	-	1.47 3,181.99 4,831.41 33,757.09
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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 8 - Retirement of Indebtedness: Indicated the service of the servi	-	1.47 3,181.99 4,831.41
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunder	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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 8 - Retirement of Indebtedness: Indibation balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	1.47 3,181.99 4,831.41 33,757.09
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunde Premium	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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 8 - Retirement of Indebtedness: Indicated the service of the servi	-	1.47 3,181.99 4,831.41 33,757.09
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunde Premium Less:	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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  on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds	-	1.47 3,181.99 4,831.41 33,757.09 1.47
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less: Payment	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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 8 - Retirement of Indebtedness: Indibation balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	1.47 3,181.99 4,831.41 33,757.09
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Revenue Refunde Premium Less: Payment Interest of	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)		1.47 3,181.99 4,831.41 33,757.09 1.47 - - 30,000.00
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunder Premium Less: Payment Interest of Other Se Payment	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds) In Description of the principle (SBE Capital Outlay Bonds)		1.47 3,181.99 4,831.41 33,757.09 1.47 - - 30,000.00 4,500.00
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunde: Premium Less: Payment Interest of Other Se Payment Dues and	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Dest (SBE Capital Outlay Bonds)		1.47 3,181.99 4,831.41 33,757.09 1.47 - - 30,000.00 4,500.00
42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunde: Premium Less: Payment Interest of Other Se Payment Dues and	Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Dest (SBE Capital Outlay Bonds)		1.47 3,181.99 4,831.41 33,757.09 1.47 - - 30,000.00 4,500.00

Gulf Coast State College

<u></u> Ulle	Iting from bond issuance and refunding: expended Plant	<u>Debit</u>	
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mone	Premium on Sale of Bonds ey bond issues for the 2013-2014 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	<u>Description</u> Payments to Refunded Bond Escrow Agent		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
r tooodiit ii	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)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
	Description		
Account # 10100	Description Cash - Cash Disbursements	33,865.55	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	96.49	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)	Med L. J.S.	33,135.88
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	vvitnneid)	826.16
	, , , , , , , , , , , , , , , , , , , ,		
Fund 1 - Cur	rent Funds - Unrestricted		
Fund 1 - Cur Account #	Description	2.596.00	
Fund 1 - Cur Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	2,586.00	2 586 00
Fund 1 - Cur Account # 64500 42210	Description	2,586.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	2,586.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	2,586.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	2,586.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,586.00 115,000.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	115,000.00 24,500.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	115,000.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	115,000.00 24,500.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	115,000.00 24,500.00	2,586.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	115,000.00 24,500.00	2,586.00 - 136,678.12
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	115,000.00 24,500.00	
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	115,000.00 24,500.00	136,678.12
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	115,000.00 24,500.00	136,678.12 5.94
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	115,000.00 24,500.00	136,678.12 5.94
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	115,000.00 24,500.00	136,678.12 5.94
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	115,000.00 24,500.00	136,678.12 5.94
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	115,000.00 24,500.00	136,678.12 5.94
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	115,000.00 24,500.00	136,678.12 5.94
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:	115,000.00 24,500.00	- 136,678.12 5.94 13,925.55
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	115,000.00 24,500.00	- 136,678.12 5.94 13,925.55 23,905.49
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Revenue Revenue Refunded Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Plus: Revenue Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12 5.94
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Plus: Revenue Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12 5.94
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payments	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of the service o	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12 5.94 - - 115,000.00 24,500.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12 5.94 - - 115,000.00 24,500.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent of fees on refunded bonds (admin and underwriter fees) on refunded bonds	115,000.00 24,500.00	136,678.12 5.94 13,925.55 23,905.49 136,678.12 5.94 - - 115,000.00 24,500.00

# Hillsborough Community College

	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 1 0011	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	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)		-
Series 2014-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	irement of Indebtedness		
Account #	Description		
Account #	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	trios:	Debit	Credit
		Debit	Orean
	expended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	462,496.39	
10100	Due from Other Agencies	402,490.39	
64500	Other Services (Admin Charges - State Treasury)	456.94	
68530	Interest		
	Revenue - License Tag Fees Appropriation (MVLR)		459,041.04
		\ A /! 4  -     -  \	
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	3,912.29
48100 To record C0	D&DS disbursements, investment earnings, and treasury fees.	Withheld)	5,312.23
48100 To record C0 <b>Fund 1 - Cu</b> l	D&DS disbursements, investment earnings, and treasury fees.	Withheld)	3,912.29
48100 To record C0 <b>Fund 1 - Cu</b> l <u>Account #</u>	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description	,	3,912.29
48100 To record CC <b>Fund 1 - Cu</b> Account # 64500	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	Withheld) 12,246.00	
48100 To record CC <b>Fund 1 - Cu</b> Account # 64500 42210	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description	,	12,246.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as	,	
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	,	
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	12,246.00	
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	12,246.00 260,000.00 91,500.00	
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	12,246.00	
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	12,246.00 260,000.00 91,500.00	
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	12,246.00 260,000.00 91,500.00	
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ref Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	12,246.00 260,000.00 91,500.00	
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	12,246.00 260,000.00 91,500.00 149.79	12,246.00
Fund 1 - Cui Account # 642210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tremt Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	12,246.00 260,000.00 91,500.00	12,246.00 12,346.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an arprovided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	12,246.00 260,000.00 91,500.00 149.79	12,246.00 12,346.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reli	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	12,246.00 260,000.00 91,500.00 149.79	12,246.00 12,346.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladdence refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	12,246.00 260,000.00 91,500.00 149.79	12,246.00 12,346.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	12,246.00 260,000.00 91,500.00 149.79	12,246.00 12,346.00
48100 To record CC Fund 1 - Cui Account # 64200 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Sirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	12,246.00 260,000.00 91,500.00 149.79	12,246.00 12,246.00 - 345,112.96 25,927.87
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladation refues advance refues advance refues agent.  Reconciliati Beginning fu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	12,246.00 260,000.00 91,500.00 149.79	12,246.00 12,346.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an or	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicated fees and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	12,246.00 260,000.00 91,500.00 149.79	12,246.00 12,246.00 345,112.96 25,927.87 21,386.46
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladadvance refuadent.  Reconciliati Beginning fu Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: and balance as provided in prior school year	12,246.00 260,000.00 91,500.00 149.79	12,246.00 345,112.96 25,927.87 21,386.46 345,112.96
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an or	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicated fees and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	12,246.00 260,000.00 91,500.00 149.79	12,246.00 12,246.00 345,112.96 25,927.87 21,386.46
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladadvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunde	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicated the service of	12,246.00 260,000.00 91,500.00 149.79	12,246.00 345,112.96 25,927.87 21,386.46 345,112.96
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an arrowided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladadvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunder Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as provided on prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings	12,246.00 260,000.00 91,500.00 149.79	12,246.00 345,112.96 25,927.87 21,386.46 345,112.96
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an arrowided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladadvance refuadent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as provided onds  On refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	12,246.00 260,000.00 91,500.00 149.79	12,246.00 - 345,112.96 25,927.87 21,386.46 345,112.96 25,927.87
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: Revenue Refundee Premium Less: Payment Interest C	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Description Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: Indicate the service of the serv	12,246.00 260,000.00 91,500.00 149.79	21,386.46 345,112.96 25,927.87 21,386.46 345,112.96 25,927.87
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reliadavance refuade advance refuadent.  Reconciliati Beginning fu Plus: Revenue Refundee Premium Less: Payment Interest of Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indeblance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) prices (Admin Charges - SBA)	12,246.00 260,000.00 91,500.00 149.79	12,246.00 - 345,112.96 25,927.87 21,386.46 345,112.96 25,927.87
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reliadavance refuade advance refuadent.  Reconciliati Beginning fu Plus: Revenue Refundee Premium Less: Payment Interest of Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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  Find balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent	12,246.00 260,000.00 91,500.00 149.79	21,386.46 345,112.96 25,927.87 21,386.46 345,112.96 25,927.87
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladavance refuadent. Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indeblance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) prices (Admin Charges - SBA)	12,246.00 260,000.00 91,500.00 149.79	21,386.46 345,112.96 25,927.87 21,386.46 345,112.96 25,927.87

Indian River State College

	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent 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 Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
_	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Series 2014	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	tirement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Und	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	99,165.32	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 281.19	
68530	Interest	201.10	
42210	Revenue - License Tag Fees Appropriation (MVLR)		97,038.95
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	2,407.56
To record CO	D&DS disbursements, investment earnings, and treasury fees.	Withheld)	2,407.56
To record CC Fund 1 - Cui	D&DS disbursements, investment earnings, and treasury fees.	Withheld)	2,407.56
To record CC Fund 1 - Cur Account #	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description	,	2,407.56
To record CC Fund 1 - Cui	D&DS disbursements, investment earnings, and treasury fees.	7,536.00	2,407.56 7,536.00
To record CC Fund 1 - Cui Account # 64500 42210 To record arr	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	
To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	,	
To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	D&DS disbursements, investment earnings, and treasury fees.    Comparison of the Services (Admin Charges - DOE)	7,536.00	
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	7,536.00	
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	D&DS disbursements, investment earnings, and treasury fees.    Comparison of the Services (Admin Charges - DOE)	7,536.00	
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	7,536.00 305,000.00 100,350.00	
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,536.00 305,000.00 100,350.00	
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,536.00 305,000.00 100,350.00	7,536.00
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,536.00 305,000.00 100,350.00	
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.  Prent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	7,536.00 305,000.00 100,350.00	7,536.00 397,825.05
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	7,536.00 305,000.00 100,350.00	7,536.00 7,536.00 397,825.05 17.30
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,536.00 305,000.00 100,350.00	7,536.00 7,536.00 397,825.05 17.30
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	7,536.00 305,000.00 100,350.00	7,536.00 7,536.00 397,825.05 17.30
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Stirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	7,536.00 305,000.00 100,350.00	7,536.00 7,536.00 397,825.05 17.30
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Strement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:	7,536.00 305,000.00 100,350.00	7,536.00 7,536.00 397,825.05 17.30 27,360.87
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Stirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	7,536.00 305,000.00 100,350.00	7,536.00 7,536.00 397,825.05 17.30
To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Strement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:	7,536.00 305,000.00 100,350.00	7,536.00 7,536.00 397,825.05 17.30 27,360.87
To record CO  Fund 1 - Cui Account # 64500 42210 To record am provided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fui Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Stirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate the sum of the	7,536.00 305,000.00 100,350.00	7,536.00 7,536.00 397,825.05 17.30 27,360.87
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Secription Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	7,536.00 305,000.00 100,350.00	7,536.00 397,825.05 17.30 27,360.87 71,671.67
To record CO  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati  Plus: Revenue Refundec Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Stirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate the sum of the	7,536.00 305,000.00 100,350.00	7,536.00 397,825.05 17.30 27,360.87 71,671.67
To record CO  Fund 1 - Cui  Account # 64500 42210 To record amprovided in A  Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuade advance refuagent.  Reconciliati Beginning fun Plus: Revenue Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Secription Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	7,536.00 305,000.00 100,350.00	7,536.00 397,825.05 17.30 27,360.87 71,671.67
To record CO  Fund 1 - Cui  Account # 64500 42210 To record amprovided in A  Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuade advance refuagent.  Reconciliati Beginning fun Plus: Revenue Revenue Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds	7,536.00 305,000.00 100,350.00	7,536.00 - 397,825.05 17.30 27,360.87 71,671.67 397,825.05 17.30
To record CO  Fund 1 - Cui  Account # 64500 42210 To record amprovided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) Privices (Admin Charges - SBA)	7,536.00 305,000.00 100,350.00	7,536.00 - 397,825.05 17.30 27,360.87 71,671.67 397,825.05 17.30 - - 305,000.00
To record CO  Fund 1 - Cui Account # 64500 42210 To record am provided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Indibalance as provided year  - License Tag Fees Appropriation (MVLR) Indibalance as provided year  - License Tag Fees Appropriation (MVLR) Indibalance as provided year  - License Tag Fees Appropriation (MVLR) Indibalance Appropriation (MVLR) Ind	7,536.00 305,000.00 100,350.00	7,536.00  - 397,825.05 17.30 27,360.87  71,671.67 397,825.05 17.30 - 305,000.00 100,350.00
To record CO  Fund 1 - Cui Account # 64500 42210 To record am provided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) Privices (Admin Charges - SBA)	7,536.00 305,000.00 100,350.00	7,536.00  - 397,825.05 17.30 27,360.87  71,671.67 397,825.05 17.30 - 305,000.00 100,350.00

# Florida Gateway College

<u>runu / -</u> one	expended Plant	<u>Debit</u>	
Account #	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		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	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)		-
	A to refund callable portion of Series 2005-A new money only due		
from 1/1/201	6 through 1/1/2025.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No occrued i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
NO accided i	interest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Und	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	83,491.21	
0.4500	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	47.24	
00000	interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)		83.134.00
	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	83,134.00 404.45
42210 48100 To record CC	· · · · · · · · · · · · · · · · · · ·	Withheld)	,
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	,
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	,
48100 To record CC <b>Fund 1 - Cu</b> <u>Account #</u>	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	Withheld) 1,266.00	,
48100 To record CC <b>Fund 1 - Cu</b> Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	,
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  mounts withheld from MVLR for actual administration fees as  uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Teirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Litement of Indebtedness**  Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, relaadvance refuagent.	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournest withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt 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	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt 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	,	404.45
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fund	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournest withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt 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	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Ton of activity in Fund 8 - Retirement of Indebtedness:  Indicated fees and transfer o	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt 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	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: Revenue Revenue Refunded	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  **nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Iriement of Indebtedness**  **Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:*  **Ind balance as provided in prior school year*  **Interest and Divendends (SBA Sinking Fund Interest Earnings)  **Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Revenue Revenue Refundee Premium	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Ton of activity in Fund 8 - Retirement of Indebtedness:  The balance as provided in prior school year  The License Tag Fees Appropriation (MVLR) The Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less:	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounds withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  Fon of activity in Fund 8 - Retirement of Indebtedness:  Indicated the service of the servi	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  **Indianal Cash Cash Cash Cash Cash Cash Cash Cash	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record amprovided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuadorn advance refuadorn. Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  In balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds)  On Debt (SBE Capital Outlay Bonds)	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Se	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  **Indianal Cash Cash Cash Cash Cash Cash Cash Cash	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  Telicense Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) dibond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) rot Debt (SBE Capital Outlay Bonds) rot orefunded bonds escrow agent diffees on refunded bonds (admin and underwriter fees)	,	404.45
48100 To record CO Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  Telicense Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) do bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) role to SBE Capital Outlay Bonds) sto refunded bonds escrow agent of fees on refunded bonds escrow agent on refunded bonds	,	404.45

Lake-Sumter State College

Fund 7 - Und	Iting from bond issuance and refunding: expended Plant	<u>Debit</u>	Credit
Account #	Description		
ACCOUNT #	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		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		_
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
Ū			
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwher'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)		-
	A to refund callable portion of Series 2005-A new money only due		
rom 1/1/201	6 through 1/1/2025.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
·	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credit
			<u> </u>
Funa / - Une	expended Plant		
Account #	<u>Description</u>	10.000.05	
10100	Cash - Cash Disbursements	48,266.05	
24500	Due to Other Agencies Other Services (Admin Charges, State Traceum)	- 52.20	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	53.28	
42210	Revenue - License Tag Fees Appropriation (MVLR)		47,863.12
48100	Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	456.21
To record CC	D&DS disbursements, investment earnings, and treasury fees.	,	
Fund 1 - Cui	rent Funds - Unrestricted		
Account #	Description		
tooodiit #	Other Services (Admin Charges - DOE)	1,428.00	
64500		1,120.00	1,428.00
	Revenue - License Lag Fees Appropriation (MVLR)		1, 120.00
42210	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		
42210 To record am			
42210 To record am provided in A	nounts withheld from MVLR for actual administration fees as		
42210 To record am provided in A Fund 8 - Ref	nounts withheld from MVLR for actual administration fees as a strictle XII, Section 9, Subsection (d) of the Florida Constitution.		
42210 To record am provided in A Fund 8 - Ref Account #	nounts withheld from MVLR for actual administration fees as a strictle XII, Section 9, Subsection (d) of the Florida Constitution.	35 000 00	
42210 To record am provided in A Fund 8 - Ret Account # 69000	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	35,000.00 11.750.00	
42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	nounts withheld from MVLR for actual administration fees as a strictle XII, Section 9, Subsection (d) of the Florida Constitution.	35,000.00 11,750.00 19.93	
42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	11,750.00	
42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	11,750.00	
42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	11,750.00	
42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	11,750.00	- 45,908.88
42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	11,750.00 19.93 - - -	- 45,908.88 3,378.06
42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	11,750.00	
42210 To record am provided in A Fund 8 - Ref Account # 69900 68530 64500  42210 48100 102XX To record de	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	11,750.00 19.93 - - -	
42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	11,750.00 19.93 - - -	
provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	11,750.00 19.93 - - -	
42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	11,750.00 19.93 - - -	
42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladdence refues advance refues agent.	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	11,750.00 19.93 - - -	
42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	11,750.00 19.93 - - -	
42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate the Florida Constitution.	11,750.00 19.93 - - -	3,378.06
42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	11,750.00 19.93 - - -	2,686.17 45,908.88
42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indicated as provided in prior school year  Includes Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	11,750.00 19.93 - - -	2,686.17
42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as proceeds	11,750.00 19.93 - - -	2,686.17 45,908.88
42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indicated as provided in prior school year  Includes Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	11,750.00 19.93 - - -	2,686.17 45,908.88
42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  In balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds	11,750.00 19.93 - - -	2,686.17 45,908.88 3,378.06
42210 To record amprovided in A Fund 8 - Ret Account # 699000 68530 64500  42210 48100 102XX To record de earnings, reladadvance refuaded advance refuaded are refue agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: In balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In both Principle (SBE Capital Outlay Bonds)	11,750.00 19.93 - - -	2,686.17 45,908.88 3,378.06
42210 To record amprovided in A Fund 8 - Ref Account # 699000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year Indibalance as provided year Indibalance year	11,750.00 19.93 - - -	2,686.17 45,908.88 3,378.06 - - 35,000.00 11,750.00
42210 To record am provided in A Fund 8 - Ret Account # 699000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  In balance as provided in prior school year  In License Tag Fees Appropriation (MVLR) In Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Invices (Admin Charges - SBA)	11,750.00 19.93 - - -	2,686.17 45,908.88 3,378.06
42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fun Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indicate the service of the	11,750.00 19.93 - - -	2,686.17 45,908.88 3,378.06 - - 35,000.00 11,750.00
42210 To record amprovided in A Fund 8 - Ret Account # 639000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fun Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  In balance as provided in prior school year  In License Tag Fees Appropriation (MVLR) In Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Invices (Admin Charges - SBA)	11,750.00 19.93 - - -	2,686.17 45,908.88 3,378.06 - - 35,000.00 11,750.00
42210 To record am provided in A Fund 8 - Ret Account # 39000 58530 54500  42210 48100 102XX To record de parnings, rela advance refu agent.  Reconciliati Beginning fun Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  On of activity in Fund 8 - Retirement of Indebtedness:  Indicate the service of th	11,750.00 19.93 - - -	2,686.17 45,908.88 3,378.06 - - 35,000.00 11,750.00

State College of Florida, Manatee-Sarasota

i uliu / - Olie	expended Plant		
Account #	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		-
No new mone	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	024.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	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)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2013-2014 fiscal year.		_
	,	<b>.</b>	
Year-end en		<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	250,869.34	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 1/1 0/	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	- 141.94	
68530 42210	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR)		249,796.00
68530 42210 48100	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)		249,796.00 1,215.28
68530 42210 48100 To record CC	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees.		
68530 42210 48100 To record CC	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)		
68530 42210 48100 To record CC <b>Fund 1 - Cur</b> Account #	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description	Withheld)	
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)		1,215.28
68530 42210 48100 To record CC <b>Fund 1 - Cur</b> Account # 64500 42210	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.    rent Funds - Unrestricted	Withheld)	
68530 42210 48100 To record CC <b>Fund 1 - Cur</b> Account # 64500 42210 To record am	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Interest Funds - Uniterest Fees Appropriation fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Injury withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Injury ounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness Description	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Injury withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Trent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Trent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Trent Funds - Unrestricted**  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees.  **Tent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & D&DS disbursements, investment earnings, and treasury fees.  **Tent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, rela	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100 102XX To record delearnings, relaadvance refu	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliation	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 8.DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 42210 48100 102XX To record delearnings, relaadvance refuagent. Reconciliation	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in Fund 8 - Retirement of Indebtedness:  Indicated fees approvided in prior school year	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 42210 42210 42210 42210 4300 4300 42210 48100 4300 4300 4300 4400 4400 4400 4400 4	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record delearnings, relaadvance refue agent.  Reconciliation Beginning fur Plus: Revenue Revenue	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) OBDS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Interest Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 4210 48100 102XX To record delearnings, relaadvance refue advance refue agent.  Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) Revenue - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less:	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.  Irent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest on Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest 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  Interest and Divendends (SBA Sinking Fund Interest Earnings)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 08.DS disbursements, investment earnings, and treasury fees.  Irent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det 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  On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) de bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, relaadvance refues advance refues advance refues advance refues account mellos: Revenue Revenue Refunded Premium Less: Payment Interest of	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 08.DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irement of Indebtedness**  **Description**  Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  **ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of activity in Fund 8 - Retirement of Indebtedness:*  **on of Debt Principle**  **on of Debt Principle**  **on of Debt Principle**  **on of	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refue agent.  Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 28DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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  On of activity in Fund 8 - Retirement of Indebtedness:  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) - Bond proceeds - On refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) - On Debt (SBE Capital Outlay Bonds)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuagent.  Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest of Other Se Payments	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 08.DS disbursements, investment earnings, and treasury fees.  Irent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Identity of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest on 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  Interest Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Deta (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	Withheld)	1,215.28
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuadvance refuadvance refuadvance refuadvance refuadvance Revenue Refunded Premium Less: Payment Interest Cother Se Payment Dues and	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 28DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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  On of activity in Fund 8 - Retirement of Indebtedness:  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) - Bond proceeds - On refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) - On Debt (SBE Capital Outlay Bonds)	Withheld)	1,215.28

Miami Dade College

	expended Plant	<u>—</u>	
Account #	<u>Description</u>		
ACCOUNT #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2	024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
.σοσαιπ π	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		-
Parias 2011	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	•		
-und 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credit
	expended Plant		
Account #	<u>Description</u>	040 000 40	
10100	Cash - Cash Disbursements	919,022.49	
34500	Due from Other Agencies Other Services (Admin Charges, State Treesum)	- 1 167 54	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	1,167.54	
42210	Revenue - License Tag Fees Appropriation (MVLR)		910,193.67
	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	9,996.36
48100	0&DS disbursements, investment earnings, and treasury fees.		
To record CC	rent Funds - Unrestricted		
To record CC Fund 1 - Cur	rent Funds - Unrestricted  Description		
To record CC Fund 1 - Cur Account #	Description	31,290,00	
To record CC Fund 1 - Cur		31,290.00	31,290.00
Fo record CC Fund 1 - Cur Account # 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE)	31,290.00	31,290.00
Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	31,290.00	31,290.00
Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	31,290.00	31,290.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	31,290.00	31,290.00
For record CC Fund 1 - Cur Account # 64500 42210 For record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		31,290.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness	31,290.00 1,080,000.00 91,000.00	31,290.00
For record CC Fund 1 - Cur Account # 64500 for record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	1,080,000.00	31,290.00
Forecord CC Fund 1 - Cur Account # 64500 42210 Forecord am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	1,080,000.00 91,000.00	31,290.00
Forecord CC Fund 1 - Cur Account # 64500 42210 Forecord am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,080,000.00 91,000.00	31,290.00
For record CC Fund 1 - Cur Account # 54500 42210 For record am provided in A Fund 8 - Ret Account # 59000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,080,000.00 91,000.00	_
For record CC Fund 1 - Cur Account # 64500 42210 For record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	1,080,000.00 91,000.00	1,144,516.33
For record CC Fund 1 - Cur Account # 64500 42210 For record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	1,080,000.00 91,000.00	1,144,516.33 49.77
For record CC Fund 1 - Cur Account # 64500 42210 For record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	1,080,000.00 91,000.00	1,144,516.33
For record CC Fund 1 - Cur Account # 64500 42210 For record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX For record del	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	1,080,000.00 91,000.00	1,144,516.33 49.77
For record CC Fund 1 - Cur Account # 64500 42210 For record am provided in A Fund 8 - Ret Account # 59000 68530 64500 42210 48100 102XX For record del parnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,080,000.00 91,000.00	1,144,516.33 49.77
For record CC Fund 1 - Cur Account # 64500 42210 For record am provided in A Fund 8 - Ret Account # 59000 68530 64500 42210 48100 102XX For record del parnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	1,080,000.00 91,000.00	1,144,516.33 49.77
For record CC Fund 1 - Cur Account # 64500 42210 For record am browled in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX For record del bearnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,080,000.00 91,000.00	1,144,516.33 49.77
For record CC Fund 1 - Cur Account # 64500 42210 For record am browled in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX For record del bearnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,080,000.00 91,000.00	1,144,516.33 49.77
For record CC  Fund 1 - Cur  Account # 64500 42210 For record am orrovided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX For record del earnings, rele advance refu agent.  Reconciliation  Beginning fun	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,080,000.00 91,000.00	1,144,516.33 49.77
For record CC  Fund 1 - Cur  Account # 64500 42210 For record am orrovided in A  Fund 8 - Ret  Account # 69000 88530 54500  42210 48100 102XX For record del parnings, rela padvance refur agent.  Reconciliation Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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 8 - Retirement of Indebtedness: and balance as provided in prior school year	1,080,000.00 91,000.00	1,144,516.33 49.77 31,115.61 54,681.33
For record CC  Fund 1 - Cur  Account # 64500 for record am for record am Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX For record del earnings, rela advance refu agent.  Reconciliation Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot 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 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	1,080,000.00 91,000.00	54,681.33 1,144,516.33 49.77 31,115.61
For record CC  Fund 1 - Cur  Account # 64500 for record am for record am Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX For record del earnings, rela advance refu agent.  Reconciliation Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot 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 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,080,000.00 91,000.00	1,144,516.33 49.77 31,115.61 54,681.33
For record CC  Fund 1 - Cur  Account #  64500  42210  For record am  provided in A  Fund 8 - Ret  Account #  69000  68530  64500  42210  48100  42210  48100  402XX  For record delearnings, relacted advance refue advance refue agent.  Reconciliation  Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as both proceeds	1,080,000.00 91,000.00	54,681.33 1,144,516.33 49.77 31,115.61
For record CC  Fund 1 - Cur  Account # 64500 42210 For record am Provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 42210 48100 402XX For record delearnings, relaction refues refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot 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 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,080,000.00 91,000.00	54,681.33 1,144,516.33 49.77 31,115.61
For record CC  Fund 1 - Cur  Account # 64500 42210 For record amprovided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 4210 48100 102XX For record delearnings, relaadvance refuaded advance refuadent.  Reconciliation Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds	1,080,000.00 91,000.00	54,681.33 1,144,516.33 49.77 31,115.61 54,681.33 1,144,516.33 49.77
For record CC  Fund 1 - Cur  Account # 64500 42210 For record amprovided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 42210 48100 102XX For record delearnings, relaadvance refue advance refue agent.  Reconciliation Plus: Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	1,080,000.00 91,000.00	54,681.33 49.77 31,115.61 54,681.33 49.77
For record CC  Fund 1 - Cur  Account # 64500 42210 For record am Provided in A  Fund 8 - Ret Account # 99000 68530 64500  42210 42210 48100 102XX For record delearnings, relaadvance refue agent.  Reconciliation Revenue Revenue Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest 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  On of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	1,080,000.00 91,000.00	54,681.33 49.77 31,115.61 54,681.33 49.77 - - 1,080,000.00 91,000.00
To record CC  Fund 1 - Cur  Account # 64500 42210 To record am Provided in A  Fund 8 - Ret Account # 39000 68530 64500  42210 48100 102XX To record delearnings, relacted advance refue agent.  Reconciliation Beginning fur Plus: Revenue Revenue Revenue Revenue Refunded Premium Less: Payment Interest co Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	1,080,000.00 91,000.00	54,681.33 49.77 31,115.61 54,681.33 49.77
For record CC  Fund 1 - Cur  Account # 64500 42210 For record am Provided in A  Fund 8 - Ret  Account # 59000 68530 64500  42210 48100 102XX For record delearnings, relacted and account # 69000 102XX For record delearnings, relacted account # 69000 102XX For record delearnings, relacte	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) India bond proceeds In Debt (SBE Capital Outlay Bonds) Invices (Admin Charges - SBA)	1,080,000.00 91,000.00	54,681.33 49.77 31,115.61 54,681.33 49.77 - - 1,080,000.00 91,000.00
To record CC  Fund 1 - Cur  Account # 64500 42210 To record am Provided in A  Fund 8 - Ret  Account # 59000 58530 64500  42210 42210 48100 102XX To record delearnings, relacted and account # 64500  Account # 65000  Account # 65	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Interest 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Oebt (SBE Capital Outlay Bonds)	1,080,000.00 91,000.00	54,681.33 49.77 31,115.61 54,681.33 49.77 - - 1,080,000.00 91,000.00

North Florida Community College

	expended Plant	<u>Debit</u>	· ·
Account #	Description		
riocount n	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		-
No new mon	Premium on Sale of Bonds ey bond issues for the 2013-2014 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
Account #	<u>Description</u> Payments to Refunded Bond Escrow Agent		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 ' 0044	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents  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 Refunding Bonds	_	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
NO accided in	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	44,171.21	
	Due from Other Agencies		
		-	
64500	Other Services (Admin Charges - State Treasury)	24.99	
68530	Other Services (Admin Charges - State Treasury) Interest	- 24.99	42 000 00
68530 42210	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR)		43,982.22 213.98
68530 42210 48100	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)		43,982.22 213.98
68530 42210 48100 To record CC	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) 0&DS disbursements, investment earnings, and treasury fees.		
68530 42210 48100 To record CC <b>Fund 1 - Cur</b>	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.		
68530 42210 48100 To record CC <b>Fund 1 - Cur</b> Account #	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description	Withheld)	
68530 42210 48100 To record CC <b>Fund 1 - Cur</b>	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)		
68530 42210 48100 To record CC <b>Fund 1 - Cur</b> Account # 64500 42210 To record am	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as	Withheld)	213.98
68530 42210 48100 To record CC <b>Fund 1 - Cur</b> Account # 64500 42210 To record am	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	213.98
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as	Withheld)	213.98
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness	Withheld)	213.98
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68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as ricele XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	Withheld)	213.98
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68530 42210 48100 To record CC Fund 1 - Cur 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) & Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	Withheld)	213.98
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68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in Fund 8 - Retirement of Indebtedness:  India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds)  To Debt (SBE Capital Outlay Bonds)	Withheld)	213.98
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest c Other Se	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) ABDS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness:  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) - Bond proceeds - Interest and Divendends (SBA Sinking Fund Interest Earnings) - Debt Principle (SBE Capital Outlay Bonds) - On Debt (SBE Capital Outlay Bonds)	Withheld)	213.98
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refuader advance refuader apent. Reconciliati Beginning fun Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) BLOS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Iounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) Is to refunded bonds escrow agent	Withheld)	213.98
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 639000 68530 64500 42210 42210 48100 102XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) ABDS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness:  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) - Bond proceeds - Interest and Divendends (SBA Sinking Fund Interest Earnings) - Debt Principle (SBE Capital Outlay Bonds) - On Debt (SBE Capital Outlay Bonds)	Withheld)	213.98

# Northwest Florida State College

	expended Plant	<u>Debit</u>	
Account #	<u>Description</u>		
1000dill II	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		-
la nou man	Premium on Sale of Bonds ey bond issues for the 2013-2014 fiscal year.		-
	,		
	ebt Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent 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 Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2			
-und 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	228,339.59	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	549.63 824.47	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		197,000.0
	Premium on Sale of Refunding Bonds		30,387.10
	Accrued Interest Payable (Sinking Fund Accruals)		2,326.59
	A to refund callable portion of Series 2005-A new money only due		
rom 1/1/201	6 through 1/1/2025.		
und 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
NO accided i	interest for the 2015-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Und	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	42,992.77	
	Due from Other Agencies	-	
1500	Other Services (Admin Charges State Treasury)		
	Other Services (Admin Charges - State Treasury)	120.45	
68530	Interest	120.45	42 NR1 N
68530 42210	Interest Revenue - License Tag Fees Appropriation (MVLR)		42,081.96 1.031.26
68530 42210 48100	Interest		42,081.96 1,031.26
68530 42210 48100 To record CC	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.		•
68530 42210 48100 To record CC Fund 1 - Cur	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted		•
68530 42210 48100 To record CC <b>Fund 1 - Cu</b> l Account #	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description	R Withheld)	•
58530 42210 48100 Fo record CC Fund 1 - Cui Account # 54500	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted		•
58530 42210 48100 Fo record CC Fund 1 - Cui Account # 54500 42210	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	R Withheld)	1,031.26
58530 42210 48100 Fo record CC Fund 1 - Cun Account # 64500 42210 Fo record arr	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF  D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	R Withheld)	1,031.26
58530 42210 48100 Fo record CC Fund 1 - Cui Account # 54500 42210 Fo record am provided in A	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	R Withheld)	1,031.26
58530 42210 48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record arr provided in A Fund 8 - Ret	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interement of Indebtedness	R Withheld)	1,031.26
58530 42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF 0&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.	R Withheld)	1,031.26
58530 42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Hounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness Description	R Withheld) 3,228.00	1,031.26
58530 42210 48100 Fo record CC Fund 1 - Cui Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 59000 58530	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	3,228.00 150,000.00	1,031.26
58530 42210 48100 Fo record CC Fund 1 - Cui Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 59000 58530	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,228.00 150,000.00 23,556.25	1,031.26
58530 42210 48100 Fo record CC Fund 1 - Cui Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 59000 58530	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,228.00 150,000.00 23,556.25	1,031.26
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,228.00 150,000.00 23,556.25	3,228.00
58530 42210 48100 Fo record CC Fund 1 - Cun Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 59000 58530 54500	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	3,228.00 150,000.00 23,556.25	3,228.00 3,169,890.04
58530 42210 48100 Fo record CC Fund 1 - Cun Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 69000 58530 54500	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.38
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,228.00 150,000.00 23,556.25	3,228.00 3,169,890.04
58530 42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.38
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 42210 48100 102XX To record de parnings, rela	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.38
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 42210 48100 102XX To record de parnings, rela	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.38
58530 42210 48100 Fo record CC Fund 1 - Cur Account # 54500 42210 Fo record amorovided in A Fund 8 - Ret Account # 59000 58530 54500 42210 fo record de parnings, rela advance refu	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.38
58530 42210 48100 Fo record CC Fund 1 - Cun Account # 54500 42210 Fo record arr Forovided in A Fund 8 - Ret Account # 59000 58530 54500  42210 48100 402XX Fo record de Forovided in A Fund 8 - Ret Account # 59000 68530 64500	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.38
58530 42210 48100 Fo record CC Fund 1 - Cun Account # 54500 42210 Fo record arr provided in A Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX Fo record de parnings, rela advance refu agent. Reconciliati	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.30 5,820.50
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 638530 64500 42210 42210 42210 42210 42210 43100 43000 63530 63	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.30 5,820.50
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 639000 638530 64500 42210 42210 48100 102XX To record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - License Tag Fees Appropriation (MVLR) Revenue of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Ton of activity in Fund 8 - Retirement of Indebtedness:  Indicated Fees Appropriation (MVLR) Interest Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 14,600.63 169,890.04 7.33
58530 42210 48100 Fo record CC Fund 1 - Cur Account # 54500 42210 Fo record am provided in A Fund 8 - Ret Account # 639000 58530 54500 42210 42210 48100 102XX Fo record de parnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounds withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Fon of activity in Fund 8 - Retirement of Indebtedness:  Indiana Balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 14,600.63 169,890.04 7.33 197,000.00
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 639000 638530 64500 42210 42	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - License Tag Fees Appropriation (MVLR) Revenue of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Ton of activity in Fund 8 - Retirement of Indebtedness:  Indicated Fees Appropriation (MVLR) Interest Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 14,600.63 169,890.04 7.33
68530 42210 48100 Fo record CC Fund 1 - Cun Account # 64500 42210 Fo record arr Fund 8 - Ref Account # 69000 68530 64500 42210 42210 48100 102XX Fo record de earnings, reladavance refue advance refue agent. Reconciliati Beginning fun Plus: Revenue Refunder Premium Less:	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Debt Principle (SBE Capital Outlay Bonds) Revenue - Debt (SBE Capital Outlay Bonds) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Cash Equivalent (SBA) Revenue - Cash Equivalent (SBA) Revenue - Debt Revenue (SBA) Revenue - Debt Revenue (SBA) Revenue - Cash Equivalent (SBA)	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 169,890.04 7.33 197,000.00 30,387.10
68530 42210 48100 Fo record CC Fund 1 - Cun Account # 64500 42210 Fo record arr Fund 8 - Ref Account # 69000 68530 64500  42210 4210 48100 102XX Fo record de earnings, reladvance refue advance refue advance refue agent.  Reconciliati Beginning fun Plus: Revenue Refunder Premium Less: Payment	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - Interest and Divendends (Interest Earned on MVLF) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Appropriation fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principle (SBE Capital Outlay Bonds) Revenue - Debt (SBE Capital Outlay Bonds) Revenue - Debt (SBE Capital Outlay Bonds) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Cash Equivalent (SBA) Revenue - Revenue - License Tag Fees Appropriation (MVLR) Revenue - License Tag Fees Approp	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 169,890.04 7.33 197,000.00 30,387.10
68530 42210 48100 Fo record CC Fund 1 - Cun Account # 64500 42210 Fo record arr Fund 8 - Ref Account # 69000 68530 64500  42210 4210 4210 48100 102XX Fo record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irement of Indebtedness**  **Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:*  Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) on pebt (SBE Capital Outlay Bonds)  On Debt (SBE Capital Outlay Bonds)	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 169,890.04 7.33 197,000.00 30,387.10 150,000.00 23,556.26
58530 42210 48100 Fo record CC Fund 1 - Cun Account # 54500 For record arr Fund 8 - Ref Account # 59000 58530 54500  42210 42210 48100 102XX Fo record de Parnings, rela advance refu agent.  Revenue Refundee Premium Less: Payment Interest c Other Se	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)  D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Thouasts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Ton of activity in Fund 8 - Retirement of Indebtedness:  Indianace as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) To Debt Principle (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) Trices (Admin Charges - SBA)	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 169,890.04 7.33 197,000.00 30,387.10
Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refundee Premium Less: Payment Interest o Other Se Payment	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irement of Indebtedness**  **Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:*  Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) on pebt (SBE Capital Outlay Bonds)  On Debt (SBE Capital Outlay Bonds)	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 169,890.04 7.33 197,000.00 30,387.10 150,000.00 23,556.26
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am provided in A Fund 8 - Ret Account # 539000 58530 54500 42210 Fo record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest o Other Se Payment Dues and	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounds withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Find balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent	3,228.00 150,000.00 23,556.25	1,031.26 3,228.00 169,890.04 7.33 5,820.50 169,890.04 7.33 197,000.00 30,387.10 150,000.00 23,556.25 2,161.68

# Palm Beach State College

Fund 7 - Un	ılting from bond issuance and refunding: expended Plant	<u>Debit</u>	<u>Credi</u>
Account #	Description		
ricoodine m	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		_
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 ' 0044	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014- through 1/1/2	A to refund callable portion of Series 2004-A due from 1/1/2015		
Ū	ebt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	1,443,612.10	
	Dues and Fees (Issuance costs - underwriter's discount)	3,476.34	
	Dues and Fees (Issuance costs - bond finance/admin charges)	5,214.65	
	Discounts on Refunding Bonds	-	4 0 40 000 =
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		1,246,000.00 191,790.43
	Accrued Interest Payable (Sinking Fund Accruals)		14,512.66
Series 2014-	A to refund callable portion of Series 2005-A new money only due		,5 12.00
from 1/1/201	6 through 1/1/2025.		
Fund 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No occrued i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
INO accided i	Therest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	259,377.14	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 389.55	
68530	Interest	303.33	
42210	Revenue - License Tag Fees Appropriation (MVLR)		256,431.38
		5 Marie 1 1 11	•
48100 Ta rasard C(	Revenue - Interest and Divendends (Interest Earned on MVL)	R Withheld)	3,335.31
To record Co	D&DS disbursements, investment earnings, and treasury fees.	R Withheld)	
To record Co	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted	R Withheld)	
To record Co Fund 1 - Cu Account #	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description	,	
To record Co	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	R Withheld) 10,440.00	3,335.31
To record C0 Fund 1 - Cu Account # 64500 42210	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description	,	3,335.31
To record Co Fund 1 - Cu Account # 64500 42210 To record an	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	3,335.31
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	3,335.31
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	,	3,335.31
To record C0 Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	10,440.00	3,335.31
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	10,440.00 295,000.00 141,300.00	3,335.31
To record C0 Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000	D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	10,440.00	
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	10,440.00 295,000.00 141,300.00	3,335.31
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.  Perent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	10,440.00 295,000.00 141,300.00	3,335.31
To record C0  Fund 1 - Cu  Account # 64500 42210  To record an provided in A  Fund 8 - Re  Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.  Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Itirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 429,128.62
To record Ct Fund 1 - Cu Account # 64200 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100	D&DS disbursements, investment earnings, and treasury fees.  Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 - 429,128.62 18.66
To record Ct Fund 1 - Cu Account # 64200 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX	D&DS disbursements, investment earnings, and treasury fees.  Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 429,128.62
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500  42210 48100 102XX To record de	D&DS disbursements, investment earnings, and treasury fees.  Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 - 429,128.62 18.66
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu	D&DS disbursements, investment earnings, and treasury fees.  Prent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 - 429,128.62 18.66
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel	D&DS disbursements, investment earnings, and treasury fees.  Prent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Obt Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 - 429,128.62 18.66
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel advance refu	D&DS disbursements, investment earnings, and treasury fees.  Prent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Obt Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 - 429,128.62 18.66
To record Co Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 42210 48100 102XX To record de earnings, rel advance refuagent. Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set 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	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 - 429,128.62 18.66
To record Co  Fund 1 - Cu  Account # 64500 42210 To record an provided in A  Fund 8 - Re  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indicate the service of the servic	10,440.00 295,000.00 141,300.00	3,335.31 10,440.00 10,440.00 429,128.62 18.66 10,842.73
To record Co  Fund 1 - Cu  Account # 64500 42210 To record an provided in A  Fund 8 - Re  Account # 69000 68530 64500  42210 42210 48100 102XX To record de earnings, rel advance refu advance refu agent.  Reconciliati  Beginning fur  Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) SBA Sinking Fund Service Agents Revenue - With Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  Set License Tag Fees Appropriation (MVLR)	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 10,842.73
To record Co  Fund 1 - Cu  Account # 64500 42210 To record an provided in A  Fund 8 - Re  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set 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 8 - Retirement of Indebtedness:  Ind balance as provided in prior school year  Particular - License Tag Fees Appropriation (MVLR)  Interest and Divendends (SBA Sinking Fund Interest Earnings)	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 18.66 10,842.73
To record Co  Fund 1 - Cu  Account #  64200  42210  To record an provided in A  Fund 8 - Re  Account #  69000  68530  64500  42210  48100  102XX  To record de earnings, rel advance refu agent.  Reconciliati  Beginning fu  Plus:  Revenue  Revenue  Refunde	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) SBA Sinking Fund Service Agents Revenue - With Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  Set License Tag Fees Appropriation (MVLR)	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 18.66 10,842.73 76,017.40 429,128.62 18.66 1,246,000.00
To record Cot  Fund 1 - Cu  Account #  64200  42210  To record an provided in A  Fund 8 - Re  Account #  69000  68530  64500  42210  48100  102XX  To record de earnings, rel advance refu advance refu advance refu agent.  Reconciliati  Beginning fur  Plus:  Revenue  Revenue  Refunde  Premium  Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  e - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In on refunded bonds	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 18.66 10,842.73 76,017.40 429,128.62 18.66 1,246,000.00
To record Cot  Fund 1 - Cu  Account #  64200 42210 To record an provided in A  Fund 8 - Re  Account #  69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunde Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indiana Banda Sinking Fund Interest Earnings) In the Interest and Divendends (SBA Sinking Fund Interest Earnings) In the Interest and Divendends (SBA Sinking Fund Interest Earnings) In the Interest Earnings Interest Earnings) In the Interest Earnings Int	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 18.66 10,842.73 76,017.40 429,128.62 18.66 1,246,000.00 191,790.43 295,000.00
To record Cot  Fund 1 - Cu  Account # 64500 42210 To record an provided in A Fund 8 - Re  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunde Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  Set License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings (Interest Earnings)	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 18.66 10,842.73 76,017.40 429,128.62 18.66 1,246,000.00 191,790.43 295,000.00 141,300.00
To record Cot  Fund 1 - Cu  Account # 64500 42210 To record an provided in A  Fund 8 - Re  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliati  Beginning fu Plus: Revenue Refunde Premium Less: Payment Interest o Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Stated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Interest and Divendends (SBA Sinking Fund Interest Earnings) Activity in Fund 8 - Retirement of Indebtedness:  In balance as provided in prior school year  Services Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Activity in Fund 8 - Retirement of Indebtedness:  In Debt Principle (SBE Capital Outlay Bonds)  In Or Debt Principle (SBE Capital Outlay Bonds)  In Or Debt (SBE Capital Outlay Bonds)	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 18.66 10,842.73 76,017.40 429,128.62 18.66 1,246,000.00 191,790.43 295,000.00 141,300.00
To record Cot  Fund 1 - Cu  Account # 64500 42210 To record an provided in A  Fund 8 - Re  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less: Payment Interest of Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Set 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  Set License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings (Interest Earnings)	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 18.66 10,842.73 76,017.40 429,128.62 1,246,000.00 191,790.43 295,000.00 141,300.00 3,690.01
To record Cot  Fund 1 - Cu  Account # 64500 42210 To record an provided in A  Fund 8 - Re  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  toth 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 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  Payable (SBE Capital Outlay Bonds) In on refunded bonds  In On Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Doutlay Bonds) In Debt (SBE Ca	10,440.00 295,000.00 141,300.00	76,017.40 429,128.62 18.66 10,842.73 76,017.40 429,128.62 18.66 1,246,000.00 191,790.43 295,000.00

# Pasco-Hernando Community College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
No new mon	Premium on Sale of Bonds ey bond issues for the 2013-2014 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description Payments to Refunded Bond Escrow Agent	_	
	Dues and Fees (Issuance costs - underwriter's discount)	<u>-</u>	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
Spripe 2011-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2004-A due from 1/1/2015		-
hrough 1/1/2	•		
•	ebt Service Advance Bond Refunding		
Account #	Description		
1000uiii #	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)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
rom 1/1/201	6 through 1/1/2025.		
-und 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
VI	Accrued Interest Payable		-
No accided i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	71,642.04	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	139.25	
68530 42210	Interest  Revenue - License Tag Fees Appropriation (MVLR)		70.589.01
42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	70,589.01 1,192.28
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	
42210 48100 To record C0	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \	Withheld)	
42210 48100 To record C0	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	
42210 48100 To record CC Fund 1 - Cul Account # 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	Withheld) 3,732.00	
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		
42210 48100 Fo record CC Fund 1 - Cu Account # 64500 42210 Fo record an	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		1,192.28
42210 48100 Fo record CC Fund 1 - Cun Account # 64500 42210 Fo record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.		1,192.28
42210 48100 Fo record CC Fund 1 - Cun Account # 64500 42210 Fo record am provided in A Fund 8 - Ret	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as Frent Funds - Unrestricted  Observed - License Tag Fees Appropriation (MVLR) For actual administration fees as Fricle XII, Section 9, Subsection (d) of the Florida Constitution.  Frent Funds - Unrestricted		1,192.28
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as Fricle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description	3,732.00	1,192.28
42210 48100 Fo record CC Fund 1 - Cun Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	3,732.00 80,000.00	1,192.28
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ref Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	3,732.00 80,000.00 96,400.00	1,192.28
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ref Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	3,732.00 80,000.00	1,192.28
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record am provided in A Fund 8 - Ref Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	3,732.00 80,000.00 96,400.00	1,192.28
42210 48100 Fo record CC Fund 1 - Cun 64500 42210 Fo record arrorovided in A Fund 8 - Ref Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00
42210 48100 To record CC Fund 1 - Cui 64500 42210 To record arrorovided in A Fund 8 - Ref Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as strictle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00
42210 48100 To record CC Fund 1 - Cui 64500 42210 To record arrorovided in A Fund 8 - Rei Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as strictle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 - 174,478.99 522.16
42210 48100 To record CC Fund 1 - Cui 64500 42210 To record and provided in A Fund 8 - Rei Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as strictle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record and provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 - 174,478.99 522.16
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr brovided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounts withheld from MVLR for actual administration fees as strictle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 - 174,478.99 522.16
Account # 64500 Fo record arrorovided in A Fund 8 - Ref Account # 64500 64500 64500 658530 64500 64500 64500 658530 65950	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record an orrovided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX Fo record de earnings, reladdance refuadent.	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Frounts withheld from MVLR for actual administration fees as Fricle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 - 174,478.99 522.16
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record arr brovided in A Fund 8 - Ret Account # 59000 68530 64500 42210 48100 102XX Fo record de parnings, rela advance refu agent. Reconciliati	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record arr brovided in A Fund 8 - Ret Account # 59000 68530 64500 42210 48100 102XX Fo record de parnings, rela advance refu agent. Reconciliati	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Frounts withheld from MVLR for actual administration fees as Fricle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 - 174,478.99 522.16
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record and provided in A Fund 8 - Ret Account # 59000 58530 54500  42210 48100 102XX Fo record de parnings, reladvance refuedadvance refuedadvance refuedagent.  Reconciliati Beginning fuels:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record arr Fund 8 - Ref Account # 69000 68530 64500  42210 4210 4210 4210 4210 4210 4210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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  Interest Tag Fees Appropriation (MVLR)  Interest Tag Fees Appropriation (MVLR) Interest Tag Fees Appropriation (MVLR) Interest Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69900 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: Revenue Refundee	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)  Id bond proceeds	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 3,732.00 174,478.99 522.16 1,474.58 48,446.85
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 699000 68530 64500  42210 48100 402XX To record de earnings, rela advance refue advance refue agent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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  Interest Tag Fees Appropriation (MVLR)  Interest Tag Fees Appropriation (MVLR) Interest Tag Fees Appropriation (MVLR) Interest Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 3,732.00 174,478.99 522.16 1,474.58 48,446.85
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an orovided in A Fund 8 - Rei Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunder Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Terent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Obt 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 8 - Retirement of Indebtedness:  India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds On refunded bonds	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58 174,478.99 522.16
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record and provided in A Fund 8 - Rei Account # 69000 68530 64500  42210 42210 48100 42210 48100 402XX Fo record de parnings, reladad and refuade refuadent.  Reconciliati Beginning fu Plus: Revenue Refunder Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tourist withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt 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 8 - Retirement of Indebtedness:  Indicated the service of the se	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58 174,478.99 522.16
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an orovided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refueded and refueded and refueded and refueded and refueded and refueded Revenue Refunded Premium Less: Payment Interest C	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tourist withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Det service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness:  Indebalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds)  On Debt (SBE Capital Outlay Bonds)	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58 174,478.99 522.16
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record an orovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladad and refue elegent.  Reconciliati Beginning fu Plus: Revenue Refundee Premium Less: Payment Interest C Other Se	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tourist withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  obt 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 8 - Retirement of Indebtedness:  Indicated the service of the se	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58 174,478.99 522.16
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record arr provided in A Fund 8 - Ref Account # 39000 68530 64500  42210 48100 102XX Fo record de parnings, reliadivance refue advance refue	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Industs withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness:  Indicate the bonds of the principle (SBE Capital Outlay Bonds)  Interest and Divendends (SBA Sinking Fund Interest Earnings)  In Debt Principle (SBE Capital Outlay Bonds)  In Debt (SBE Capital Outlay Bonds)	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58 174,478.99 522.16
42210 48100 Fo record CC Fund 1 - Cui Account # 64500 42210 Fo record arr provided in A Fund 8 - Ref Account # 39000 68530 64500  42210 48100 102XX Fo record de parnings, reliadivance refue advance refue	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees.  Tenet Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tournts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Det 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  Tourned Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) The both principle (SBE Capital Outlay Bonds) To Debt Principle (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds)	3,732.00 80,000.00 96,400.00	1,192.28 3,732.00 174,478.99 522.16 1,474.58 174,478.99 522.16

# Pensacola State College

i uliu / - Ulii	expended Plant	<u>Debit</u>	Credit
Account #	Description Description		
1000 di 11 11	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	•	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	2024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	<u>-</u>	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 1	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	0		
	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	trino.	Dobit	Cradit
		<u>Debit</u>	Credit
Fund 7 - Und	expended Plant		
Account #	Description	75 404 00	
10100	Cash - Cash Disbursements Due from Other Agencies	75,464.98	
64500	Other Services (Admin Charges - State Treasury)	245.96	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)	ARGIT IN	73,605.03
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	vvitririela)	2,105.91
TO TECOTO CC	, , , , , , , , , , , , , , , , , , , ,		
Eunal 1 Cui			
Account #	Description	6 591 78	
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	6,591.78	6,591.78
Account # 64500 42210	Description	6,591.78	6,591.78
Account # 64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	6,591.78	6,591.78
Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	6,591.78	6,591.78
Account # 64500 42210 To record am provided in A Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	6,591.78	6,591.78
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	285,000.00	6,591.78
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	285,000.00 81,250.00	6,591.78
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	285,000.00	6,591.78
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	285,000.00 81,250.00	6,591.78
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	285,000.00 81,250.00	6,591.78
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	285,000.00 81,250.00	6,591.78 - 359,255.19
Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69900 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	285,000.00 81,250.00	359,255.19 4,187.44
provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	285,000.00 81,250.00	359,255.19
Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	285,000.00 81,250.00	359,255.19 4,187.44
Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	285,000.00 81,250.00	359,255.19 4,187.44
Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	285,000.00 81,250.00	359,255.19 4,187.44
Account # 64500 42210 To record amprovided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refuagent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	285,000.00 81,250.00	359,255.19 4,187.44
Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30
Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	285,000.00 81,250.00	359,255.19 4,187.44
Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de advance refuadent.  Reconciliati Beginning fur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicated fees as a provided in prior school year	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30
Account # 64500 42210 To record amprovided in A Fund 8 - Ref Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39
Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indicated as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indicated for the Starting Sta	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39 359,255.19
Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69900 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  In License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39 359,255.19
Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69900 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39 359,255.19 4,187.44
Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 699000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39 359,255.19 4,187.44
Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indicated the bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39 359,255.19 4,187.44 - - 285,000.00 81,250.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ref 69000 68530 64500  42210 48100 102XX To record de erraings, reladed advance refue advance refue agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicated Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indicated Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indicated Fees Appropriation (MVLR) Interest Appropriation (MVLR)	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39 359,255.19 4,187.44
Account # 64500 42210 To record amprovided in A Fund 8 - Ref 69000 88530 64500 42210 48100 102XX To record de encings, reladed advance refue advance refue agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund In	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39 359,255.19 4,187.44 - - 285,000.00 81,250.00
Account # 64500 42210 To record amprovided in A Fund 8 - Ref 69000 88530 64500 42210 48100 102XX To record de encings, reladed advance refue advance refue agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Termet Individual Bonds In Termet Indi	285,000.00 81,250.00	359,255.19 4,187.44 2,963.30 38,053.39 359,255.19 4,187.44 - - 285,000.00 81,250.00

# Polk State College

Fund 7 - Un	Iting from bond issuance and refunding: expended Plant	<u>Debit</u>	<u>Credit</u>
Account #	Description Description		
rtooodiit ii	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0 : 0044	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014- through 1/1/2	A to refund callable portion of Series 2004-A due from 1/1/2015		
Ū			
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	- -	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
from 1/1/201	6 through 1/1/2025.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
Na aaaw.ad:	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Un	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	183,155.65	
04500	Due from Other Agencies	474.07	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	171.27	
42210	Revenue - License Tag Fees Appropriation (MVLR)		181,860.53
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	1,466.39
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cu	rent Funds - Unrestricted		
Account #	<u>Description</u>	4.500.00	
64500 42210	Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)	4,590.00	4,590.00
	nounts withheld from MVLR for actual administration fees as		4,590.00
	IOUNIS WITHING HOTH WIVELY TO ACTUAL AUTHINSTITUTION IEES AS		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret			
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Account #	rticle XII, Section 9, Subsection (d) of the Florida Constitution.	100,000.00	
Account # 69000 68530	irticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	22,000.00	
Account # 69000 68530	irticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		
Account # 69000 68530	irticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	22,000.00	
Account # 69000 68530	irticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	22,000.00	_
Account # 69000 68530 64500	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	22,000.00	- 119,549.47
Account # 69000 68530 64500 42210 48100	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	22,000.00	5.20
Account # 69000 68530 64500 42210 48100 102XX	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	22,000.00	·
Account # 69000 68530 64500 42210 48100 102XX To record de	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	22,000.00	5.20
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rel	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	22,000.00	5.20
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	22,000.00	5.20
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	22,000.00	5.20
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:	22,000.00	5.20 2,943.83
Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuagent.	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	22,000.00	5.20
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:	22,000.00	5.20 2,943.83
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadyance refuadyante.  Reconciliati Beginning fu Plus: Revenue Revenue	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	22,000.00	5.20 2,943.83 11,972.96
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuadvance refue agent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunder	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)  d bond proceeds	22,000.00	5.20 2,943.83 11,972.96 119,549.47
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuadvance refue agent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunde Premium	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	22,000.00	5.20 2,943.83 11,972.96 119,549.47
Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladavance refuagent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less:	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)  - Interest and Divendends (SBA Sinking Fund Interest Earnings)  d bond proceeds  on refunded bonds	22,000.00	5.20 2,943.83 11,972.96 119,549.47 5.20
Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunder Premium Less: Payment	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)  d bond proceeds	22,000.00	5.20 2,943.83 11,972.96 119,549.47
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Revenue Refundee Premium Less: Payment Interest of	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Inde	22,000.00	5.20 2,943.83 11,972.96 119,549.47 5.20 - - 100,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indicate the service of the s	22,000.00	5.20 2,943.83 11,972.96 119,549.47 5.20 - - 100,000.00 22,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunde: Premium Less: Payment Interest of Other Se Payment Dues and	Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bescription Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Fon of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  Indibalance as provided bonds (SBA Sinking Fund Interest Earnings)  Indibalance as provided bonds (SBA Sinking Fund Interest Earnings)  Indibalance as provided bonds (SBA Sinking Fund Interest Earnings)	22,000.00	5.20 2,943.83 11,972.96 119,549.47 5.20 - - 100,000.00 22,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunde: Premium Less: Payment Interest of Other Se Payment Dues and	Accrued Interest Payable Cash with Fiscal Service payments, MVLR withheld for debt service, investment and ing cash with fiscal agent to payments of Priority in Fund 8 - Retirement of Indebtedness:  Interest and Divendends (SBA Sinking Fund Interest and Divendends (SBA Sinking Fund 8 - Retirement of Indebtedness:  In Interest Payable Cash with Fiscal Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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  In Interest and Divendends (SBA Sinking Fund Interest Earnings) of bond proceeds In Interest and Divendends (SBA Sinking Fund Interest Earnings) on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Interest (SBE Capital Outlay Bonds) Int	22,000.00	5.20 2,943.83 11,972.96 119,549.47 5.20 - - 100,000.00 22,000.00

St. Johns River State College

	expended Plant		
Account #	<u>Description</u>		
1000ant II	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		-
No nou mon	Premium on Sale of Bonds		-
	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	•	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	024.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
.σοσαιπ π	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		-
01- 001:	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued i	Accrued Interest Payable nterest for the 2013-2014 fiscal year.		-
140 doorded i	Thereof for the 2010 2014 hood year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	176,479.06	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	99.85	
	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)	\ \ \	175,724.00
68530 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	: Withheld)	175,724.00 854.91
42210 48100 To record C0	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	,
42210 48100 To record C0	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	: Withheld)	,
42210 48100 To record CC <b>Fund 1 - Cu</b> i <u>Account #</u>	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description		,
42210 48100 To record CC <b>Fund 1 - Cu</b> Account # 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	2 Withheld) 2,676.00	854.91
42210 48100 To record CC <b>Fund 1 - Cur</b> Account # 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		854.91
42210 48100 To record CC <b>Fund 1 - Cui</b> Account # 64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  rrent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as		854.91
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr brovided in A Fund 8 - Ret	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  **irement of Indebtedness**		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR  D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description		,
42210 48100 To record CC Fund 1 - Cui Account # 64200 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR  D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Tierement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		854.91
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		854.91
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Tounts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as a uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as a uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as a uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.  Reconciliati	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:**		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.  Reconciliati	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Trement of Indebtedness**  Description  Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year incling cash with fiscal agent to payments of refunded bonds escrow		854.91
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69900 68530 64500  42210 48100 102XX To record de earnings, rela earnings, re	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  **Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:**		854.91
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 669000 68530 64500  42210 4210 4210 4210 4210 4210 4210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Cirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  Indicated fees and the service of the serv		854.91
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Dounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year		854.91
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Counts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Cirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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 8 - Retirement of Indebtedness:  Indiana San Sinking Fund Interest Earnings  License Tag Fees Appropriation (MVLR)		854.91
42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Counts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Cirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bt 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 8 - Retirement of Indebtedness: Indiana balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds In on refunded bonds		854.91
42210 48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tenement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Tenent of Indebtedness:  Indicate the payable of the payments of the payments of the payments of refunded bonds escrow  Tenent of Indebtedness:  Indicate the payable of Indebtedness of Indebtedness:  Indicate the payable of Indebtedness of Indebtedness:  Indicate the payable of Indebtedness of Indebtedness of Indebtedness of Indebtedness of In		854.91
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42210 48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest c Other Se	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.  Tenet Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tenement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Ton of activity in Fund 8 - Retirement of Indebtedness:  In balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In both Open Of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)		854.91
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness:* India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) prices (Admin Charges - SBA) s to refunded bonds escrow agent		854.91
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret 639000 638530 64500  42210 48100 102XX To record de earnings, rela advance refuadente. Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.  Tenet Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Tenement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  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  Ton of activity in Fund 8 - Retirement of Indebtedness:  In balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) In both Open Of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)		854.91
42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret 639000 638530 64500  42210 48100 102XX To record de earnings, rela advance refuadente. Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) D&DS disbursements, investment earnings, and treasury fees.  Tenet Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.  Tenement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  Telicense Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) dibond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) roces (Admin Charges - SBA) s to refunded bonds escrow agent diffees on refunded bonds (admin and underwriter fees) on refunded bonds		854.91

St. Petersburg College

	expended Plant		
Account #	Description Description		
ACCOUNT #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2013-2014 fiscal year.		
und 210 De	ebt Service Current Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
2	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
hrough 1/1/2			
-und 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Sale of Refunding Bonds  Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	irement of Indebtedness		
	<del>-</del>		
Account #	<u>Description</u>		
	Cash Accrued Interest Payable	-	=
No accrued in	nterest for the 2013-2014 fiscal year.		-
rear-end en	tries:	<u>Debit</u>	<u>Credi</u>
und 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	158,664.93	
-	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	383.73	
	Interest		
68530			
12210	Revenue - License Tag Fees Appropriation (MVLR)		155,763.18
12210 18100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	155,763.18 3,285.48
12210 18100		R Withheld)	
12210 18100 Го record CC	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	
12210 18100 Го record CC	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	R Withheld)	
12210 18100 Го record СС <del>Fund 1 - Cur</del>	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	R Withheld)	
12210 18100 Го record СС <mark>Fund 1 - Cur</mark> Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u>	,	
42210 48100 Fo record CC Fund 1 - Cur Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	,	3,285.48
12210 18100 Fo record CC Fund 1 - Cur Account # 64500 12210 Fo record am	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	3,285.48
42210 48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am provided in A	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Frounds withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.	,	3,285.48
42210 48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am provided in A Fund 8 - Ret	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Brounts withheld from MVLR for actual administration fees as stricted XII, Section 9, Subsection (d) of the Florida Constitution.  Frent Funds - Unrestricted	,	3,285.48
42210 48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as Irticle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description	10,284.00	3,285.48
42210 48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	10,284.00 375,000.00	3,285.48
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 88530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)	10,284.00 375,000.00 153,675.00	3,285.48
42210 48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  Interest of MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees	10,284.00 375,000.00	3,285.48
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 88530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Frement of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)	10,284.00 375,000.00 153,675.00	3,285.48
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 88530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	10,284.00 375,000.00 153,675.00	3,285.48
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 88530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	10,284.00 375,000.00 153,675.00	3,285.48
#2210 #8100 Fo record CC Fund 1 - Cur #64500 #2210 Fo record am provided in A Fund 8 - Ret #Account # 89000 88530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00
#2210 #8100 Fo record CC Fund 1 - Cur #64500 #2210 Fo record am provided in A Fund 8 - Ret #69000 #8530 #64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82
#2210 #8100 Fo record CC Fund 1 - Cur #64500 #2210 Fo record am provided in A Fund 8 - Ret #69000 88530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.58
#2210 #8100 Fo record CC Fund 1 - Cur #64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.58
#2210 #8100 Fo record CC Fund 1 - Cur #Account # 64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500 #2210 #8100 #2210 #8100 #2210 #8100 #2210 #8100 #2210 #8100 #2210 #8100 #2210 #8100 #2210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.58
#2210 #8100 Fo record CC Fund 1 - Cur #Account # 64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 68530 64500 #2210 #8100 #2210 #8100 #2210 #8100 #2210 #8100 #2210 #8100 #2210 #8100 #2210 #8100 #2210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.58
#2210 #8100 Fo record CC Fund 1 - Cur Account # #454500 #2210 Fo record am Forovided in A Fund 8 - Ret Account # #39000 #38530 #34500 #32210 #8100 #32210 #8100 #32210 #32	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.58
#2210 #8100 Fo record CC Fund 1 - Cur Account # #4500 #2210 Fo record am provided in A Fund 8 - Ret Account # #39000 #2210 #8100 #81	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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 8 - Retirement of Indebtedness:	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.59 12,050.19
#2210 #8100 Fo record CC Fund 1 - Cur Account # #4500 #2210 Fo record am provided in A Fund 8 - Ret Account # #39000 #38530 #4500 #2210 #8100 #02XX Fo record del parnings, rela padvance refu agent.  Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.58
#2210 #8100 Fo record CC Fund 1 - Cur Account # #4500 #2210 Fo record am provided in A Fund 8 - Ret Account # #39000 #3530 #4500 #42210 #8100 #622X Fo record del parnings, rela padvance refu agent.  Reconciliation Beginning fur Plus:	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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  Interest Payable of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.55 12,050.19 81,812.27
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am Provided in A Fund 8 - Ret Account # 69000 88530 84210 #8100 #8100 #82210 #8100 #82210 #82210 #82210 #82210 #82210 #83230 #82210 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #83230 #8330 #832	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Indust withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.56 12,050.19 81,812.27 519,552.82
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am Forovided in A Fund 8 - Ret Account # 69000 88530 842210 #8100 #8100 #82210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Indust withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.55 12,050.19 81,812.27
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am Provided in A Fund 8 - Ret Account # 68000 #2210 #8100 #2210 #8100 #22210 #82210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Industry withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest epayments, 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  Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.56 12,050.19 81,812.27 519,552.82
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am Provided in A Fund 8 - Ret Account # 69000 #8100 #8210 #8100 #82210 #8100 #82210 #8100 #82210 #82	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Indust withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.56 12,050.19 81,812.27 519,552.82
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am Fund 8 - Ret Account # 69000 #8100 #8210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #82	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest epayments, 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  Interest and Divendends (SBA Sinking Fund Interest Earnings)  License Tag Fees Appropriation (MVLR)  - Interest and Divendends (SBA Sinking Fund Interest Earnings)  d bond proceeds  on refunded bonds	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.55 12,050.19 81,812.27 519,552.82 22.56
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am Provided in A Fund 8 - Ret Account # 69000 #8100 #8210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210 #8100 #82210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Interest 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 8 - Retirement of Indebtedness:  Indicate the description of the service of the se	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.53 12,050.19 81,812.27 519,552.82 22.53 - - 375,000.00
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 #8100 #8210 #8100 #82210 #82210 #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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 8 - Retirement of Indebtedness:  Indicated fees appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)  Debt Principle (SBE Capital Outlay Bonds)  On Debt (SBE Capital Outlay Bonds)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.59 12,050.19 81,812.27 519,552.82 22.59  375,000.00 153,675.00
#2210 #8100 Fo record CC Fund 1 - Cur Account # Actor and Fund 8 - Ret Account # B9000 B8530 B4500 #2210 Fo record del B8630 B4500  #2210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as  riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  but 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  Ton of activity in Fund 8 - Retirement of Indebtedness:  and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR)  - Interest and Divendends (SBA Sinking Fund Interest Earnings)  and bond proceeds  on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)  on Debt (SBE Capital Outlay Bonds)  prices (Admin Charges - SBA)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.53 12,050.19 81,812.27 519,552.82 22.53 - - 375,000.00
#2210 #8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am provided in A Fund 8 - Ret Account # 69000 #8100 #8210 #8100 #82210 #82	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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 8 - Retirement of Indebtedness:  Indicated fees appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)  Debt Principle (SBE Capital Outlay Bonds)  On Debt (SBE Capital Outlay Bonds)	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.59 12,050.19 81,812.27 519,552.82 22.59  375,000.00 153,675.00
#2210 #8100 Fo record CC Fund 1 - Cur Account # #34500 Fo record am Forovided in A Fund 8 - Ret Account # #39000 #8100 #8210 #8100 #82210 #8100 #82210 #8100 #82210 #822210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in Fund 8 - Retirement of Indebtedness:  and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)  of Debt (SBE Capital Outlay Bonds)  rices (Admin Charges - SBA) so refunded bonds escrow agent of fees on refunded bonds escrow agent of fees on refunded bonds (admin and underwriter fees)  on refunded bonds	10,284.00 375,000.00 153,675.00	3,285.48 10,284.00 519,552.82 22.59 12,050.19 81,812.27 519,552.82 22.59  375,000.00 153,675.00

Santa Fe College

Fund 7 - Un	ılting from bond issuance and refunding: expended Plant	<u>Debit</u>	<u>Credit</u>
Account #	Description Description		
1000 di 11 11	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Fines // Continue A goarts		
	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)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	tirement of Indebtedness		
Account #	Description		
1000dill II	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credit
	expended Plant	<u> 2001.</u>	<u> </u>
	Description		
Account # 10100	Cash - Cash Disbursements	152,155.10	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	246.27	
68530	Interest		.=
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	? Withheld)	150,292.84 2,108.53
	D&DS disbursements, investment earnings, and treasury fees.	· · · · · · · · · · · · · · · · · · ·	2,100.00
Fund 1 - Cui	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	6,600.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	•	6,600.00
	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u>		
Account # 69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	260,000.00	
Account # 69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	29,500.00	
Account # 69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds)		
Account # 69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	29,500.00	
Account # 69000 68530 64500	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	29,500.00	
Account # 69000 68530 64500	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	29,500.00	- 283,107.16
Account # 69000 68530 64500 42210 48100	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	29,500.00	12.31
Account # 69000 68530 64500 42210 48100 102XX	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	29,500.00	•
Account # 69000 68530 64500 42210 48100 102XX To record de	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	29,500.00	12.31
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	29,500.00	12.31
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, rela	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	29,500.00	12.31
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent.	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	29,500.00	12.31
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	29,500.00	12.31
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indibation of the Capital Outlay Bonds  Indibation of Section (MVLR)  Indibation of Section of Section Outlay Bonds  Indibation of Section Outlay Bonds  Indib	29,500.00	12.31 11,740.70
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliati Beginning fu Plus: Revenue	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	29,500.00	12.31 11,740.70 21,243.75 283,107.16
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadyance refuadyante.  Reconciliati Beginning fu Plus: Revenue Revenue	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	29,500.00	12.31 11,740.70 21,243.75
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuadvance refue agent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunder	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	29,500.00	12.31 11,740.70 21,243.75 283,107.16
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadvance refuadvance refuadvance refue agent.  Reconciliati Beginning fu Plus: Revenue Revenue Refunder	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	29,500.00	12.31 11,740.70 21,243.75 283,107.16
Account # 69000 68530 64500  42210 48100 102XX To record de earnings, reladavance refuagent.  Reconciliati Beginning fu Plus: Revenue Refunde Premium Less:	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings)	29,500.00	12.31 11,740.70 21,243.75 283,107.16
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunder Premium Less: Payment	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds	29,500.00	21,243.75 283,107.16 12.31
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: Revenue Revenue Revenue Refundee Premium Less: Payment Interest of	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bbt 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) prices (Admin Charges - SBA)	29,500.00	21,243.75 283,107.16 12.31 - 260,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  Parallel - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as provided in prior school year  Parallel - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings (SBA Sinking Fund Interest Earnings) Interes	29,500.00	21,243.75 283,107.16 12.31 - 260,000.00 29,500.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladadvance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunde: Premium Less: Payment Interest of Other Se Payment Dues and	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds on Debt (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) services (Admin Charges - SBA) set to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	29,500.00	21,243.75 283,107.16 12.31 - 260,000.00 29,500.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, reladvance refuadance refuadent.  Reconciliati Beginning fu Plus: Revenue Refunde: Premium Less: Payment Interest of Other Se Payment Dues and	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  Parallel - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Sam Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds) Interest Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds) Interest (	29,500.00	21,243.75 283,107.16 12.31 - 260,000.00 29,500.00

# Seminole State College of Florida

	expended Plant		
Account #	Description Description		
1000 di 11 11	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
0	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u> Cash with Fiscal/Service Agents	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2005-A new money only due		
	6 through 1/1/2025.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Und	expended Plant	· <del></del>	
Account #	Description		
10100	Cash - Cash Disbursements	171,250.79	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	295.52	
68530	Interest  Revenue - License Tag Fees Appropriation (MVLR)		160 016 07
<b>∆</b> 221∩			
42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLR	: Withheld)	169,016.07 2,530.24
48100		Withheld)	
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR	: Withheld)	
48100 To record CC <b>Fund 1 - Cu</b> i	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	
48100 To record CC <b>Fund 1 - Cu</b> l <u>Account #</u>	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	7,920.00	
48100 To record CC <b>Fund 1 - Cu</b> Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)		
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record arr	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as		2,530.24
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		2,530.24
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as  urticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness		2,530.24
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description	7,920.00	2,530.24
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  mounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)	7,920.00	2,530.24
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description	7,920.00	2,530.24
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	7,920.00 280,000.00 77,830.00	2,530.24
48100 To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Frent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Firement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,920.00 280,000.00 77,830.00	2,530.24
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Inounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,920.00 280,000.00 77,830.00	7,920.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record amprovided in A	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Industry withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	7,920.00 280,000.00 77,830.00	7,920.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Litement of Indebtedness**  Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Litement of Indebtedness**  Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  **Description**  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  **Litement of Indebtedness**  Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 63900 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent. Reconciliati	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year incling cash with fiscal agent to payments of refunded bonds escrow	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fui Plus:	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Trement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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  Ton of activity in Fund 8 - Retirement of Indebtedness:  Indication of the service of the ser	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27 14,044.04
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27 14,044.04 47,638.31 351,063.93
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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 Tag Fees Appropriation (MVLR)	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27 14,044.04
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ref 660000 68530 64500 42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Inounts withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  but 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 351,063.93 15.27 14,044.04 47,638.31 351,063.93
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48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  **Trent Funds - Unrestricted**  Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Irrement of Indebtedness**  Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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  **Indianal Cash Capital Outlay Bonds**	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 7,920.00 351,063.93 15.27 14,044.04 47,638.31 351,063.93 15.27 -
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest C	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as  uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Tenement of Indebtedness  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings  Investments - Cash Equivalent (SBA)  bit 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  Tenent of Indebtedness:  The balance as provided in prior school year  - License Tag Fees Appropriation (MVLR)  - Interest and Divendends (SBA Sinking Fund Interest Earnings) of bond proceeds  on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)  on Debt (SBE Capital Outlay Bonds)	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 7,920.00 351,063.93 15.27 14,044.04 47,638.31 351,063.93 15.27 - - 280,000.00 77,830.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refundee Premium Less: Payment Interest c Other Se	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit 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 8 - Retirement of Indebtedness:  India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 7,920.00 351,063.93 15.27 14,044.04 47,638.31 351,063.93 15.27 -
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 63900 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest o Other Se Payment	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit 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  The License Tag Fees Appropriation (MVLR)  - Interest and Divendends (SBA Sinking Fund Interest Earnings)  di bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 7,920.00 351,063.93 15.27 14,044.04 47,638.31 351,063.93 15.27 - - 280,000.00 77,830.00
48100 To record CC Fund 1 - Cui Account # 64500 42210 To record arr provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest o Other Se Payment Dues and	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Terement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  bit 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 8 - Retirement of Indebtedness:  India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of Debt Principle (SBE Capital Outlay Bonds) on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	7,920.00 280,000.00 77,830.00	2,530.24 7,920.00 7,920.00 351,063.93 15.27 14,044.04 47,638.31 351,063.93 15.27 - - 280,000.00 77,830.00

South Florida State College

Fund 7 - Une	Iting from bond issuance and refunding: expended Plant	<del></del>	<u>Credi</u>
Account #	Description		
Account #	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2013-2014 fiscal year.		_
	bbt Service Current Bond Refunding		
Account #	Description		
Account #	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		_
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2	•		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
Account #	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		-
Series 2014	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2005-A new money only due		-
	A to rerund callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	irement of Indebtedness		
Account #	Description		
ACCOUNT #	<u>Description</u> Cash	_	
	Accrued Interest Payable		-
No accrued in	nterest for the 2013-2014 fiscal year.		
Year-end en	trine:	Debit	Credi
		Debit	<u>Orear</u>
	expended Plant		
Account #	Description Cook Cook Pickursoments	00 044 07	
10100	Cash - Cash Disbursements Due from Other Agencies	69,641.97	
64500	Other Services (Admin Charges - State Treasury)	39.40	
68530	Interest	00.40	
42210	Revenue - License Tag Fees Appropriation (MVLR)		69,344.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	337.37
	0&DS disbursements, investment earnings, and treasury fees.		
To record CC	rent Funds - Unrestricted		
	Tent i dilas - Offiestricted		
	<u>Description</u>		
Fund 1 - Cur Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	1,056.00	
Fund 1 - Cur Account # 64500 42210	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	1,056.00 - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	1,056.00 - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,056.00 - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,056.00 - - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,056.00 - - - - -	1,056.00 - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,056.00 - - - - -	1,056.00 - - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	1,056.00 - - - - -	1,056.00 - - - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,056.00 - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	1,056.00 - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,056.00 - - - - -	1,056.00 - - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,056.00 - - - - -	1,056.00 - - -
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rele advance refu agent.  Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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	1,056.00 - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot 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  on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	1,056.00 - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted 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 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	1,056.00 - - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted 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 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,056.00 - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,056.00 - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment atted 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 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,056.00 - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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  on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) about proceeds on refunded bonds	1,056.00 - - - - -	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Plus: Revenue Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment atted 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Plus: Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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  on of activity in Fund 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds)	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payments	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of 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 8 - Retirement of Indebtedness:  and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) and bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) and Debt (SBE Capital Outlay Bonds)	1,056.00	1,056.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot 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  on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	1,056.00	
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot 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  on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) and Debt (SBE Capital Outlay Bonds)	1,056.00	1,056.00

# Tallahassee Community College

0110	expended Plant		
Account #	Description Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	<u>-</u>	
	Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2004-A due from 1/1/2015		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Finant/Coming Arents		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwiner'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)		-
Series 2014-	Accruded interest Payable (Sinking Fund Accruais)  A to refund callable portion of Series 2005-A new money only due		-
	6 through 1/1/2025.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2013-2014 fiscal year.		
Year-end en	tries:	Debit	Credit
	expended Plant		
	Description		
Account # 10100	Cash - Cash Disbursements	92,652.41	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	270.45	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	(Withhold)	90,607.31
48100	TOTOLIGO ILIGIOSE AND DIVOLIGINAS (ILIGIOSE LAITICA OIL WIVEIN		7.317.77
	D&DS disbursements, investment earnings, and treasury fees.	· with inelay	2,315.55
	D&DS disbursements, investment earnings, and treasury fees.	. withinitial	2,315.55
To record CC Fund 1 - Cui	rent Funds - Unrestricted	. With leady	2,315.55
To record CC <b>Fund 1 - Cu</b> Account #	,	7,248.00	2,315.55
To record CC Fund 1 - Cur Account # 64500 42210	<u>Prent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)	,	7,248.00
To record CC Fund 1 - Cui Account # 64500 42210 To record arr	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	
To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	,	
To record CC Fund 1 - Cur Account # 64500 42210 To record am provided in A	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	
To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Circement of Indebtedness Description	7,248.00	
To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	7,248.00	
To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	7,248.00 230,000.00 160,937.50	
To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	7,248.00	
To record CC Fund 1 - Cun Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Cirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,248.00 230,000.00 160,937.50	
To record CC Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,248.00 230,000.00 160,937.50	7,248.00
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	7,248.00 230,000.00 160,937.50	7,248.00 385,344.69
To record CC Fund 1 - Cui Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	7,248.00 230,000.00 160,937.50	7,248.00 7,248.00 385,344.69 16.76
To record CC Fund 1 - Cui Account # 642010 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	7,248.00 230,000.00 160,937.50	7,248.00 385,344.69
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	7,248.00 230,000.00 160,937.50	7,248.00 7,248.00 385,344.69 16.76
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	7,248.00 230,000.00 160,937.50	7,248.00 7,248.00 385,344.69 16.76
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,248.00 230,000.00 160,937.50	7,248.00 7,248.00 385,344.69 16.76
To record CC  Fund 1 - Cun  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,248.00 230,000.00 160,937.50	7,248.00 7,248.00 385,344.69 16.76
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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	7,248.00 230,000.00 160,937.50	7,248.00 7,248.00 385,344.69 16.76
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fui Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Description  On of activity in Fund 8 - Retirement of Indebtedness:  Indicate Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Description  On of activity in Fund 8 - Retirement of Indebtedness:  Indicate Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	7,248.00 230,000.00 160,937.50	7,248.00 7,248.00 385,344.69 16.76 22,207.16
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate the service payment of the service of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness:  Indicate Tag Fees Appropriation (MVLR)	7,248.00 230,000.00 160,937.50	7,248.00 385,344.69 16.76 22,207.16 98,631.48 385,344.69
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate the service of t	7,248.00 230,000.00 160,937.50	7,248.00 7,248.00 385,344.69 16.76 22,207.16
To record CC  Fund 1 - Cui Account # 64500 442210 To record arr provided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance description of the proceeds	7,248.00 230,000.00 160,937.50	7,248.00 385,344.69 16.76 22,207.16 98,631.48 385,344.69
To record CC  Fund 1 - Cui Account # 64500 442210 To record arr provided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness:  Indicate the service of t	7,248.00 230,000.00 160,937.50	7,248.00 385,344.69 16.76 22,207.16 98,631.48 385,344.69
To record CC  Fund 1 - Cui  Account # 64500 42210 To record amprovided in A  Fund 8 - Ref Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance description of the proceeds	7,248.00 230,000.00 160,937.50	7,248.00 385,344.69 16.76 22,207.16 98,631.48 385,344.69
To record CC  Fund 1 - Cui  Account # 64500 42210 To record amprovided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) of both Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	7,248.00 230,000.00 160,937.50	7,248.00 - 385,344.69 16.76 22,207.16 - 98,631.48 385,344.69 16.76
To record CC  Fund 1 - Cui  Account # 64500 42210 To record amprovided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 4210 48100 102XX To record de earnings, rela advance refuade advance refuadent.  Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest Cother Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indicate the Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds)	7,248.00 230,000.00 160,937.50	7,248.00 - 385,344.69 16.76 22,207.16 98,631.48 385,344.69 16.76 - - 230,000.00
To record CC  Fund 1 - Cui  Account # 64500 42210  To record am provided in A  Fund 8 - Ret  Account # 69000 63530 64500  42210 48100 102XX  To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest o Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year Indibalance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	7,248.00 230,000.00 160,937.50	7,248.00 - 385,344.69 16.76 22,207.16 98,631.48 385,344.69 16.76 - - 230,000.00 160,937.50
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 639000 638530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indicate the Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Capital Outlay Bonds)	7,248.00 230,000.00 160,937.50	7,248.00 - 385,344.69 16.76 22,207.16 98,631.48 385,344.69 16.76 - - 230,000.00 160,937.50
To record CC  Fund 1 - Cui Account # 64500 442210 To record arr provided in A  Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance description of the proceeds	7,248.00 230,000.00 160,937.50	7,248.0 385,344.6 16.7 22,207.1 98,631.4 385,344.6
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest o Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: Indibalance as provided in prior school year Indibalance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	7,248.00 230,000.00 160,937.50	7,248.00 - 385,344.69 16.76 22,207.16 98,631.48 385,344.69 16.76 - - 230,000.00 160,937.50
To record CC  Fund 1 - Cui  Account # 64500 42210 To record am provided in A  Fund 8 - Ret  Account # 69000 68530 64500  42210 48100 102XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) 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 8 - Retirement of Indebtedness: India balance as provided in prior school year India balance as provided in prior school year India balance (SBA Sinking Fund Interest Earnings) India balance of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bond	7,248.00 230,000.00 160,937.50	7,248.00 - 385,344.69 16.76 22,207.16 98,631.48 385,344.69 16.76 - - 230,000.00 160,937.50

Valencia College

<u>Fund 7 -</u> Une	expended Plant		
Account #	Description		
10000111111	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2013-2014 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
tooodiit ii	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-	A to refund callable portion of Series 2004-A due from 1/1/2015		_
through 1/1/2	·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1000uiii #	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		-
Spripe 2014	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2005-A new money only due		-
	A to return callable portion of Series 2005-A new money only due 6 through 1/1/2025.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash	_	
	Accrued Interest Payable		-
No accrued in	nterest for the 2013-2014 fiscal year.		
Year-end en	trine:	Debit	Credit
		Debit	Orean
	expended Plant		
Account #	Description Cash - Cash Disbursements	260 270 50	
10100	Due from Other Agencies	369,270.50	
64500	Other Services (Admin Charges - State Treasury)	612.09	
68530	Interest	012.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		364,641.93
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	5,240.66
	D&DS disbursements, investment earnings, and treasury fees.		
To record CC	,		
	rent Funds - Unrestricted		
Fund 1 - Cur Account # 64500	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	16,404.00	
Fund 1 - Cur Account # 64500 42210	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	16,404.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	16,404.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.	16,404.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	16,404.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	,	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	490,000.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	490,000.00 234,525.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	490,000.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	490,000.00 234,525.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	490,000.00 234,525.00	16,404.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	490,000.00 234,525.00	16,404.00 - 712,554.07
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	490,000.00 234,525.00	_
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 680000 68530 64500	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR)	490,000.00 234,525.00	712,554.07
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Brounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	490,000.00 234,525.00	712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	490,000.00 234,525.00	712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	490,000.00 234,525.00	712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	490,000.00 234,525.00	712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	490,000.00 234,525.00	712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rele advance refu agent.  Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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	490,000.00 234,525.00	712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuel agent. Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: and balance as provided in prior school year	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness:  Indicate the service of the service o	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:  Indicated fees appropriation (MVLR) Interest Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refue agent.  Reconciliation Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit 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 8 - Retirement of Indebtedness: and balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:  Indicated fees appropriation (MVLR) Interest Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record del earnings, rela advance refu agent.  Reconciliation Plus: Revenue Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record amprovided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuadent.  Reconciliation Plus: Revenue Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuadvance refuadent.  Reconciliation Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07 3,749.99
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaadvance refuadent.  Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  On of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) India bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07 3,749.99 - - 490,000.00 234,525.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaction and a company a	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but 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 8 - Retirement of Indebtedness:  Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capi	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07 3,749.99 - - 490,000.00 234,525.00
Fund 1 - Cur Account # 64500 42210 To record am provided in A Fund 8 - Ret Account # 69000 68530 64500  42210 48100 102XX To record delearnings, relaction and a company a	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  Other 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  On of activity in Fund 8 - Retirement of Indebtedness:  Indicated the service of the se	490,000.00 234,525.00	712,554.07 3,749.99 8,530.21 116,696.52 712,554.07 3,749.99 - - 490,000.00 234,525.00