Alachua County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	upital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - 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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current be	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 No. advanco I	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No coorued i	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	165,029.75	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	569.09	
9200/710	Interest		
3321	CO&DS Distributed		155,573.53
3325	Interest on Undistributed CO&DS		10,025.31
To record CC	ADS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	15,942.78	
3323	CO&DS Withheld for Administration		15,942.78
	nounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	730,000.00	
9200/720	Interest	180,500.00	
9200/730	SBA Sinking Fund Administration Fees	10,447.93	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	904 005 00
3322	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	_	891,335.69 3,894.30
3326	Cash	-	3,894.30 25,717.94
3326 11XX	bt service payments, MVLR withheld for debt service, investment		20,717.34
11XX	bi service payments, wiver witheu for debi service. Investment		
11XX To record de	d related fees.		
11XX To record de earnings, and	d related fees.		
11XX To record de earnings, and Reconciliati	on of activity in fund 210, Debt Service:		· · · · · · · · · · · · · · · · · · ·
11XX To record de earnings, and Reconciliation Beginning fui	d related fees.		111,575.18
11XX To record de earnings, and Reconciliation Beginning fun Plus:	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year		·
11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld		891,335.69
11XX To record de earnings, and Reconciliation Beginning fui Plus: CO&DS Bond inte	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR)		·
11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS of Bond inte Refunded	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld		891,335.69
11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS of Bond inte Refunded	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds		891,335.69
11XX To record de earnings, and Reconciliatie Beginning fui Plus: CO&DS Bond inte Refunded Premium Less:	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds		891,335.69
11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e	d related fees. 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		891,335.69 3,894.30 - - 730,000.00 180,500.00
11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		891,335.69 3,894.30 730,000.00
11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	a related fees. 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) is to refunded bonds escrow agent		891,335.69 3,894.30 - - 730,000.00 180,500.00
11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	a related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) a bond proceeds on refunded bonds payments expenditure a fees (fees on bond interest above) is to refunded bonds escrow agent a fees on refunded bonds (admin and underwriter fees)		891,335.69 3,894.30 - - 730,000.00 180,500.00
11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	A related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld arrest (revenue on withheld MVLR) a bond proceeds on refunded bonds payments expenditure a fees (fees on bond interest above) as to refunded bonds escrow agent a fees on refunded bonds (admin and underwriter fees) on refunded bonds		891,335.69 3,894.30 - - 730,000.00 180,500.00

Baker County School District

Entries resu		Dahit	Cradit
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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	-	
9299/092 3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	cookd refunding for the 2012-2013 fiscal year.		-
_	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
NO accided in			
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	59,959.71	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	89.68	
9200/710	Interest		
3321 3325	CO&DS Distributed		58,469.59 1,579.80
	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		1,579.00
Fund 100 Ge	eneral Fund		
	Description	0.540.00	
7200/310	Professional and Technical Services	2,512.29	2 542 20
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	2,512.29	2,512.29
7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	2,512.29	2,512.29
7200/310 3323 To record am n Article XII,	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,512.29	2,512.29
7200/310 3323 To record am in Article XII, Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,512.29	2,512.29
7200/310 3323 To record am in Article XII, Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		2,512.29
7200/310 3323 To record am n Article XII, Fund 210 De <u>Account #</u> 9200/710	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	90,000.00	2,512.29
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	90,000.00 18,658.88	2,512.29
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	90,000.00	2,512.29
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	90,000.00 18,658.88	2,512.29
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	90,000.00 18,658.88	2,512.29
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	90,000.00 18,658.88	- 106,504.12
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	90,000.00 18,658.88	106,504.12 465.32
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	90,000.00 18,658.88	- 106,504.12
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	90,000.00 18,658.88	106,504.12 465.32
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	90,000.00 18,658.88	106,504.12 465.32
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	90,000.00 18,658.88	106,504.12 465.32
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees.	90,000.00 18,658.88	106,504.12 465.32
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees.	90,000.00 18,658.88	106,504.12 465.32 2,631.36
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS v	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment arelated fees. Description Description Redemption Description Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS we Bond integration	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Redemption of Principal Interest Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cownow Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description 	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS we Bond inter Refunded	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees. Description Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12
7200/310 3323 To record arr in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS M Bond inter Refunded Premium	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Descript	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. Description n of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12 465.32
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. whet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment arelated fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) Hood proceeds on refunded bonds payments	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12 465.32 90,000.00
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. whet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12 465.32
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded 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 provided Section 9, Subsection (d) of the Florida Constitution. whet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment arelated fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) Hood proceeds on refunded bonds payments	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12 465.32 90,000.00 18,658.88
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment arelated fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure lees (fees on bond interest above)	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12 465.32 90,000.00 18,658.88
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. bn of activity in fund 210, Debt Service: nd 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) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	90,000.00 18,658.88	106,504.12 465.32 2,631.36 11,215.73 106,504.12 465.32 90,000.00 18,658.88

Bay County School District

Eurod 240 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund STU Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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	-	
3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 No. advance I	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No coortuod it	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	160,481.14	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	525.59	
9200/710			454 747 05
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		151,747.85 9,258.88
	0&DS disbursements, investment earnings, and treasury fees.		0,200.00
Eund 100 Cr	noral Fund		
Fund 100 Ge			
Account #	Description	14 702 07	
<u>Account #</u> 7200/310	Description Professional and Technical Services	14,723.97	14 723 97
<u>Account #</u> 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	14,723.97	14,723.97
<u>Account #</u> 7200/310 3323 To record am	Description Professional and Technical Services	14,723.97	14,723.97
<u>Account #</u> 7200/310 3323 To record am in Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	14,723.97	14,723.97
Account <u>#</u> 7200/310 3323 To record am in Article XII, Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	14,723.97	14,723.97
Account <u>#</u> 7200/310 3323 To record am in Article XII, Fund 210 De Account <u>#</u>	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		14,723.97
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	14,723.97 620,000.00 211,800.00	14,723.97
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal	620,000.00	14,723.97
Account # 7200/310 3323 To record am in Article XII, 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 provided 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	620,000.00 211,800.00	14,723.97
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	620,000.00 211,800.00	14,723.97
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	620,000.00 211,800.00	-
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	620,000.00 211,800.00	- 815,126.18
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	620,000.00 211,800.00	- 815,126.18 3,561.34
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	620,000.00 211,800.00	- 815,126.18
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	620,000.00 211,800.00	- 815,126.18 3,561.34
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment telated fees.	620,000.00 211,800.00	- 815,126.18 3,561.34
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment telated fees.	620,000.00 211,800.00	- 815,126.18 3,561.34
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Colored Section Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Colored Section Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Descripti	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest SBA Sinking Fund Administration SBA Sinking Fund Earnings Coable Service Description Redemption Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Descript	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment trelated fees.	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest SBA Sinking Fund Administration SBA Sinking Fund Earnings Coable Service Description Redemption Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Descript	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. bt service payments, MVLR withheld for debt service, investment related fees. bt service on withheld in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. bt service payments, MVLR withheld for debt service, investment related fees. bt service on withheld in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. what Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. Den 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	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18 3,561.34 - - - 620,000.00 211,800.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. whet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment related fees. bit service payments, MVLR withheld for debt service, investment related fees. bit balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure lees (fees on bond interest above)	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18 3,561.34 - - - 620,000.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Den 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) s to refunded bonds escrow agent	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18 3,561.34 - - - 620,000.00 211,800.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ar leated fees. Den 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) s to refunded bonds (admin and underwriter fees)	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18 3,561.34 - - - 620,000.00 211,800.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. Den of activity in fund 210, Debt Service: on of activity in fund 210, Debt Service: on refunded bonds payments xithheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	620,000.00 211,800.00	- 815,126.18 3,561.34 22,450.44 125,416.89 815,126.18 3,561.34 - - - 620,000.00 211,800.00

Bradford County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash Duos and Ease (laguanda casta - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	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 - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 No current br	CO&DS Withheld for SBE/COBI Bonds ond refunding for the 2012-2013 fiscal year.		-
	-		
	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
2210	Accrued Interest Payable	-	-
	nterest for the 2012-2013 fiscal year.		
Voor and are	trico	Del:4	0
Year-end en		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account #	Description	04 450 07	
11XX 1220	Cash Due from Other Agencies	21,153.67	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	74.61	
9200/710	Interest		
3321	CO&DS Distributed		19,914.02
3325 To recent CC	Interest on Undistributed CO&DS		1,314.26
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description	0.000.01	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	2,090.01	2,090.01
	nounts withheld from MVLR for actual administration fees as provided		2,090.01
	Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	Description Redemption of Principal	105,000.00	
9200/720	Interest	14,347.18	
9200/730	SBA Sinking Fund Administration Fees	1,261.87	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	117,329.97
3322 3326	SBA Sinking Fund Earnings	-	512.62
11XX	Cash		2,766.46
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	d related fees.		
Reconciliation	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		9,585.65
Plus:			5,000.00
CO&DS \			117,329.97
	erest (revenue on withheld MVLR)		512.62
	d bond proceeds		-
Premium Less:	on refunded bonds		-
LC33.	payments		105,000.00
Principal	expenditure		14,347.18
Principal Interest e			1,261.87
Interest e Dues and	d fees (fees on bond interest above)		
Interest e Dues and Payments	s to refunded bonds escrow agent		-
Interest e Dues and Payments Dues and	s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		-
Interest e Dues and Payments Dues and	s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	_	- - - 6,819.19

Brevard County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
<u>Account #</u> 11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		<u></u>
Account #	Description		
11XX	Cash	399,957.14	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,445.03	
9200/710 3321	Interest CO&DS Distributed		375,946.19
3325	Interest on Undistributed CO&DS		25,455.98
To record CC	0&DS disbursements, investment earnings, and treasury fees.		,
Fund 100 Ge	eneral Fund		
Account #	Description		
	Professional and Technical Services	40,481.46	
7200/310			40,481.46
7200/310 3323	CO&DS Withheld for Administration		
7200/310 3323 To record am	ounts withheld from MVLR for actual administration fees as provided		
7200/310 3323 To record am in Article XII,	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
7200/310 3323 To record am in Article XII, Fund 210 De	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u>	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description	1 875 000 00	
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,875,000.00 445,188.76	
7200/310 3323 To record am in Article XII, Fund 210 De	bounts withheld from MVLR for actual administration fees as provided 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 in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761	bounts withheld from MVLR for actual administration fees as provided 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	445,188.76	
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	445,188.76	
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210	bounts withheld from MVLR for actual administration fees as provided 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	445,188.76	- 2,282,336.35
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	445,188.76	- 2,282,336.35 9,971.67
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	445,188.76	
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	445,188.76	9,971.67
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	445,188.76	9,971.67
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	445,188.76	9,971.67
7200/310 3323 To record arr in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	445,188.76	9,971.67
7200/310 3323 To record arr in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus:	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	445,188.76	9,971.67 45,818.92 258,001.07
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS v	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year	445,188.76	9,971.67 45,818.92 258,001.07 2,282,336.35
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	445,188.76	9,971.67 45,818.92 258,001.07
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS to Bond inte Refunded	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld withheld wrest (revenue on withheld MVLR)	445,188.76	9,971.67 45,818.92 258,001.07 2,282,336.35
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less:	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) b bond proceeds on refunded bonds</pre>	445,188.76	9,971.67 45,818.92 258,001.07 2,282,336.35 9,971.67
7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) i bond proceeds on refunded bonds payments</pre>	445,188.76	9,971.67 45,818.92 258,001.07 2,282,336.35 9,971.67 - - 1,875,000.00
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 111XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xxpenditure</pre>	445,188.76	9,971.67 45,818.92 258,001.07 2,282,336.35 9,971.67 - - 1,875,000.00 445,188.76
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) i bond proceeds on refunded bonds payments</pre>	445,188.76	9,971.67 45,818.92 258,001.07 2,282,336.35 9,971.67 - - 1,875,000.00
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	<pre>bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)</pre>	445,188.76	9,971.67 45,818.92 258,001.07 2,282,336.35 9,971.67 - - 1,875,000.00 445,188.76
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.</pre> <pre>bounts withheld from MVLR for actual administration.</pre> <pre>bounts service, SBE/COBI Bonds</pre> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xxpenditure I fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	445,188.76	9,971.67 45,818.92 258,001.07 2,282,336.35 9,971.67 - - 1,875,000.00 445,188.76

Broward County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
	bbt Service Advance Bond Refunding		
	Description		
<u>Account #</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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	<u>2001</u>	<u></u>
<u>Account #</u> 11XX	Description Cash	1,397,913.94	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	6,044.68	
9200/710			4 007 47 4 0=
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,297,474.07 106,484.55
	D&DS disbursements, investment earnings, and treasury fees.		100,404.00
Fund 100 Ge			
Account #	Description		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
	ounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
,	ht Comites ODE/OODL Devide		
	bt Service, SBE/COBI Bonds		
Fund 210 De	Description		
Fund 210 De Account # 9200/710	Description Redemption of Principal	7,665,000.00	
Fund 210 De Account # 9200/710 9200/720	Description Redemption of Principal Interest	2,337,781.95	
Fund 210 De Account # 9200/710 9200/720 9200/730	<u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,337,781.95	_
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	<u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,337,781.95	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	2,337,781.95	9,822,348.53
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,337,781.95	42,914.45
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,337,781.95	
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,337,781.95	42,914.45
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	2,337,781.95	42,914.45
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	2,337,781.95	42,914.45 237,345.11
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	2,337,781.95	42,914.45
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year	2,337,781.95	42,914.45 237,345.11 1,373,465.68
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	2,337,781.95	42,914.45 237,345.11
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year	2,337,781.95	42,914.45 237,345.11 1,373,465.68 9,822,348.53
Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS M Bond inter Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR)	2,337,781.95	42,914.45 237,345.11 1,373,465.68 9,822,348.53
Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	2,337,781.95	42,914.45 237,345.11 1,373,465.68 9,822,348.53 42,914.45
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	2,337,781.95	42,914.45 237,345.11 1,373,465.68 9,822,348.53 42,914.45 - - 7,665,000.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	2,337,781.95	42,914.45 237,345.11 1,373,465.68 9,822,348.53 42,914.45 - - 7,665,000.00 2,337,781.95
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	2,337,781.95	42,914.45 237,345.11 1,373,465.68 9,822,348.53 42,914.45 - - 7,665,000.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	2,337,781.95	42,914.45 237,345.11 1,373,465.68 9,822,348.53 42,914.45 - - 7,665,000.00 2,337,781.95
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	2,337,781.95	42,914.45 237,345.11 1,373,465.68 9,822,348.53 42,914.45 - - 7,665,000.00 2,337,781.95

Calhoun County School District

Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	nd refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
<u>11XX</u>	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2012-2013 fiscal year.		
Year-end ent	ries:	Debit	Credit
		Debit	orean
	pital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	68,008.40	
1220	Due from Other Agencies		
9200/730	Dues and Fees (Administrative expense)	36.64	
9200/710	Interest		
3321	CO&DS Distributed		67,399.61
3325 To record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		645.43
Fund 100 Ge	neral Fund		
	Description	4 000 00	
7200/310	Professional and Technical Services	1,026.39	1 026 39
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	1,026.39	1,026.39
7200/310 3323 To record am	Professional and Technical Services	1,026.39	1,026.39
7200/310 3323 To record am n Article XII,	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,026.39	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	1,026.39	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>	1,026.39 -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De <u>Account #</u> 9200/710	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	1,026.39 - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,026.39 - - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	1,026.39 - - - - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	1,026.39 - - - - -	1,026.39
7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	1,026.39 - - - - - - - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	1,026.39 - - - - - - - - -	1,026.39
in Article XII,	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	1,026.39 - - - - - - - - - -	1,026.39 - - - -
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,026.39 - - - - - - - - - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,026.39 - - - - - - - - - - - - -	1,026.39 - - - -
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,026.39 - - - - - - - - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. bn of activity in fund 210, Debt Service:	1,026.39 - - - - - - - - - -	1,026.39
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	1,026.39 - - - - - - - - - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. bn of activity in fund 210, Debt Service: ad balance as provided in prior school year	1,026.39 - - - - - - - - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	1,026.39 - - - - - - - -	1,026.39
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds	1,026.39 - - - - - - - - - - -	1,026.39
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	1,026.39	1,026.39
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliationed Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment related fees. Description Model ance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	1,026.39	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliationes Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment related fees. Description Model ance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	1,026.39	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del 9302 Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments payments payments	1,026.39 - - - - - - - - - -	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del 9302 Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) at orefunded bonds escrow agent	1,026.39	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. or of activity in fund 210, Debt Service: not of activity in fund 210, Debt Service: withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) sto refunded bonds (admin and underwriter fees)	1,026.39	1,026.39
7200/310 3323 To record am n Article XII, Fund 210 De Account # 2000/710 2000/720 2000/730 2000/761 1114 2210 3322 3326 11XX To record del 2326 11XX To record del 2326 11XX To record del 2326 11XX Reconciliatio Reginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. ot service payments, MVLR withheld for debt service, investment related fees. ot service on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) sto refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	1,026.39	1,026.39

Charlotte County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	upital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	-		
	bt Service, SBE/COBI Bonds		
Account #	Description Cash		
11XX 2210	Accrued Interest Payable	-	_
	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	116,034.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	367.75	
9200/710	Interest		400.000.00
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		109,923.92 6,478.40
	D&DS disbursements, investment earnings, and treasury fees.		0,470.40
Fund 100 Ge			
<u>Account #</u> 7200/310	Description	40.000.00	
	Professional and Technical Services	10,302.30	10 202 20
3323 To record arr	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		10,302.30
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	Description	100 000 00	
9200/710	Redemption of Principal	430,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	148,150.00 6,951.63	
9200/730 9200/761	Payments to Refunding Bond Escrow	0,901.00	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		566,593.78
3326	SBA Sinking Fund Earnings	-	2,475.48
11XX	Cash		16,032.37
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	d related fees.		
Reconciliation	on of activity in fund 210, Debt Service:		
Beginning fur	nd balance as provided in prior school year		88,571.72
Plus:			
CO&DS \			566,593.78
	rest (revenue on withheld MVLR)		2,475.48
	I bond proceeds		-
	on refunded bonds		-
Less:	noumente		400 000 00
	payments		430,000.00
	xpenditure I fees (fees on bond interest above)		148,150.00 6,951.63
I HIDE SPA	s to refunded bonds escrow agent		0.00
	•		-
Payments	rees on refunded bonds (admin and underwriter rees)		
Payments Dues and	I fees on refunded bonds (admin and underwriter fees) on refunded bonds	_	-
Payments Dues and	on refunded bonds		 72,539.35

Citrus County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322 No. advanco I	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2012-2013 fiscal year.		
			0
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description	100 707 50	
11XX 1220	Cash Due from Other Agencies	103,767.59	
9200/730	Dues and Fees (Administrative expense)	336.20	
9200/710	Interest		
3321	CO&DS Distributed		98,181.15
3325 To rooord CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		5,922.64
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration	9,410.50	9,418.50
	ounts withheld from MVLR for actual administration fees as provided		0,110.00
	Section 9, Subsection (d) of the Florida Constitution.		
	ht Comico, CDE/CODI Dondo		
<u>Fund 210 De</u>	bt Service, SBE/COBI Bonds		
_	Description		
Account #		395,000.00	
<u>Account #</u> 9200/710 9200/720	Description Redemption of Principal Interest	135,900.00	
Account <u>#</u> 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
<u>Account #</u> 9200/710 9200/720 9200/730 9200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	135,900.00	_
Account <u>#</u> 9200/710 9200/720 9200/730 9200/761 1114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	135,900.00	-
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	135,900.00	- 520,300.35
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	135,900.00	2,273.22
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	135,900.00	
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	135,900.00	2,273.22
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	135,900.00	2,273.22
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment d related fees.	135,900.00	2,273.22 13,634.04
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	135,900.00	2,273.22
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year	135,900.00	2,273.22 13,634.04 79,108.80
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	135,900.00	2,273.22 13,634.04
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS M Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year	135,900.00	2,273.22 13,634.04 79,108.80 520,300.35
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR)	135,900.00	2,273.22 13,634.04 79,108.80 520,300.35
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds	135,900.00	2,273.22 13,634.04 79,108.80 520,300.35 2,273.22 -
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments	135,900.00	2,273.22 13,634.04 79,108.80 520,300.35 2,273.22 - - 395,000.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure	135,900.00	2,273.22 13,634.04 79,108.80 520,300.35 2,273.22 - - 395,000.00 135,900.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments	135,900.00	2,273.22 13,634.04 79,108.80 520,300.35 2,273.22 - - 395,000.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees.	135,900.00	2,273.22 13,634.04 79,108.80 520,300.35 2,273.22 - - 395,000.00 135,900.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees.	135,900.00	2,273.22 13,634.04 79,108.80 520,300.35 2,273.22 - - 395,000.00 135,900.00

Clay County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		-
	bt Service Advance Bond Refunding		
Account #	Description		
1114 0200/730	Cash with Fiscal/Service Agents 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)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
<u>Fund 210</u> De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en		Dahit	Cradi
		<u>Debit</u>	<u>Credi</u>
	pital Projects, CO&DS		
Account #	Description	440,000,07	
11XX	Cash	416,390.27	
1220 9200/730	Due from Other Agencies	- 738.84	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	730.04	
3321	CO&DS Distributed		404,113.47
3325	Interest on Undistributed CO&DS		13,015.64
To record CO	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	20,698.17	
3323	CO&DS Withheld for Administration	20,000.11	20,698.17
	nounts withheld from MVLR for actual administration fees as provided		-,
	Section 9, Subsection (d) of the Florida Constitution.		
in Anicle All,			
	bt Service, SBE/COBI Bonds		
Fund 210 De	bt Service, SBE/COBI Bonds		
Fund 210 De Account <u>#</u>	Description	770.000.00	
		770,000.00 203,246.07	
Fund 210 De Account <u>#</u> 9200/710 9200/720	Description Redemption of Principal		
Fund 210 De Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest	203,246.07	
Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730 9200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	203,246.07	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	203,246.07	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	203,246.07	955,066.36
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	203,246.07	4,172.74
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	203,246.07	
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	203,246.07	4,172.74
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	203,246.07	4,172.74
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	203,246.07	4,172.74
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	203,246.07	4,172.74
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year	203,246.07	4,172.74 25,064.24 123,990.73
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR)	203,246.07	4,172.74 25,064.24 123,990.73
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS of Bond inte Refunded Premium	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR)	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36 4,172.74
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36 4,172.74 - - 770,000.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36 4,172.74 - 770,000.00 203,246.07
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36 4,172.74 - - 770,000.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36 4,172.74 - 770,000.00 203,246.07
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dh of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) is to refunded bonds escrow agent	203,246.07	4,172.74 25,064.24 123,990.73 955,066.36 4,172.74 - 770,000.00 203,246.07

Collier County School District

Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bt 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 - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	nd refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds		-
3322 No advance ł	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No coorwod ir	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	732,360.23	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	955.08	
9200/710	Interest		
3321	CO&DS Distributed		716,490.37
3325	Interest on Undistributed CO&DS		16,824.94
To record CC	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	26,755.92	
3323	CO&DS Withheld for Administration		26,755.92
	ounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	820,000.00	
9200/720	Interest	242,500.00	
9200/730	SBA Sinking Fund Administration Fees	12,664.16	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	1 0 10 101 71
	CO&DS Withheld for SBE/COBI Bonds		1,040,481.71 4,545.93
3322	SBA Sinking Fund Fornings	-	-
3322 3326	SBA Sinking Fund Earnings Cash		30 1 36 6 7
3322 3326 11XX	Cash		30,136.52
3322 3326 11XX To record del			30,136.52
3322 3326 11XX To record del earnings, and	Cash ot service payments, MVLR withheld for debt service, investment I related fees.		30,136.52
3322 3326 11XX To record del earnings, and Reconciliatio	Cash ot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service:		
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur	Cash ot service payments, MVLR withheld for debt service, investment I related fees.		30,136.52
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus:	Cash tot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year		147,384.54
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v	Cash ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld		147,384.54 1,040,481.71
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte	Cash t service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)		147,384.54
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded	Cash t service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds		147,384.54 1,040,481.71
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium	Cash t service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)		147,384.54 1,040,481.71
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	Cash t service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds		147,384.54 1,040,481.71 4,545.93 - -
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Cash pt service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments		147,384.54 1,040,481.71 4,545.93 - - 820,000.00
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	Cash t service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds		147,384.54 1,040,481.71 4,545.93 - -
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Cash pt service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure		147,384.54 1,040,481.71 4,545.93 - - - 820,000.00 242,500.00
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Cash pt service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above)		147,384.54 1,040,481.71 4,545.93 - - - 820,000.00 242,500.00
3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Cash ot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds		147,384.54 1,040,481.71 4,545.93 - - - 820,000.00 242,500.00

Columbia County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds	DENI	
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	bbt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
2210	Accrued Interest Payable	_	-
	nterest for the 2012-2013 fiscal year.		
Year-end en		Debit	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	69,963.93	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	180.25	
9200/710 3321	Interest CO&DS Distributed		66,968.78
3325	Interest on Undistributed CO&DS		3,175.40
	0&DS disbursements, investment earnings, and treasury fees.		0,170.40
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	5,049.69	
3323	CO&DS Withheld for Administration	3,043.03	5,049.69
	ounts withheld from MVLR for actual administration fees as provided		0,010.00
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	Description Redemption of Principal	210,000.00	
	Interest	60,250.00	
9200/720	SBA Sinking Fund Administration Fees	3,629.77	
	-		
9200/730	Payments to Refunding Bond Escrow	-	
9200/730 9200/761	Cash with Fiscal/Service Agents	-	-
9200/730 9200/761 1114 2210	Cash with Fiscal/Service Agents Accrued Interest Payable	-	-
9200/730 9200/761 1114 2210 3322	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	- 264,627.53
9200/730 9200/761 1114 2210 3322 3326	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	1,156.17
9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		
9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	-	1,156.17
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	-	1,156.17
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	-	1,156.17
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.		1,156.17
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus:	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.		1,156.17 8,096.07 37,575.91
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	-	1,156.17 8,096.07 37,575.91 264,627.53
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS v Bond inte	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)		1,156.17 8,096.07 37,575.91
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	-	1,156.17 8,096.07 37,575.91 264,627.53
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	-	1,156.17 8,096.07 37,575.91 264,627.53
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	-	1,156.17 8,096.07 37,575.91 264,627.53 1,156.17
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds		1,156.17 8,096.07 37,575.91 264,627.53 1,156.17 - - 210,000.00
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. In of activity in fund 210, Debt Service: and balance as provided in prior school year withheld wrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)		1,156.17 8,096.07 37,575.91 264,627.53 1,156.17
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (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		1,156.17 8,096.07 37,575.91 264,627.53 1,156.17 - - 210,000.00 60,250.00
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (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)		1,156.17 8,096.07 37,575.91 264,627.53 1,156.17 - - 210,000.00 60,250.00
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		1,156.17 8,096.07 37,575.91 264,627.53 1,156.17 - - 210,000.00 60,250.00

Dade County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash		
)200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	bbt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2012-2013 fiscal year.		
			• **
Year-end ent		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,551,540.98	
1220 9200/730	Due from Other Agencies	8,125.70	
9200/730	Dues and Fees (Administrative expense) Interest	6,125.70	
3321	CO&DS Distributed		1,416,521.60
3325	Interest on Undistributed CO&DS		143,145.08
To record CC	ADS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	227,636.94	
3323	CO&DS Withheld for Administration		227,636.94
	ounts withheld from MVLR for actual administration fees as provided		
n Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	10,825,000.00	
9200/720	Interest	2,990,603.66	
9200/730	SBA Sinking Fund Administration Fees	183,270.75	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	13,531,637.46
3326	SBA Sinking Fund Earnings	-	59,120.57
11XX	Cash		408,116.38
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	related fees.		
Reconciliatio	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		1,870,581.78
Plus:	a salanoo ao providod ili prior sonool ycal		1,070,001.70
CO&DS v	vithheld		13,531,637.46
	rest (revenue on withheld MVLR)		59,120.57
Refunded	l bond proceeds		-
	on refunded bonds		-
Less:			40.005.005.00
Principal			10,825,000.00
	xpenditure I fees (fees on bond interest above)		2,990,603.66
	s to refunded bonds escrow agent		183,270.75 -
	l fees on refunded bonds (admin and underwriter fees)		-
	on refunded bonds		
Discount			
Discount Ending fund b	palance		1,462,465.40

Desoto County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
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 Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
-und 210 De	bt 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	-	
3299/092 3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	-		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	32,380.16	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	99.10	
9200/710	Interest		
3321	CO&DS Distributed		30,733.58
3325	Interest on Undistributed CO&DS		1,745.68
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	2,776.08	
		_,	
	CO&DS Withheld for Administration		2,776.08
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		2,776.08
3323 Fo record am			2,776.08
3323 Fo record am n Article XII,	nounts withheld from MVLR for actual administration fees as provided		2,776.08
3323 Fo record am n Article XII, Fund 210 De	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		2,776.08
3323 Fo record am n Article XII, Fund 210 De Account <u>#</u>	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description	115 000 00	2,776.08
3323 Fo record am n Article XII, Fund 210 De <u>Account #</u> 3200/710	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	115,000.00 39.650.00	2,776.08
3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds Description Redemption of Principal	115,000.00 39,650.00 1,876.21	2,776.08
3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 3200/710 3200/720 3200/730	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	39,650.00	2,776.08
3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730 9200/761	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	39,650.00	2,776.08
3323 Fo record am n Article XII, Fund 210 De Account # 0200/710 0200/720 0200/730 0200/730 0200/761 1114 2210	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	39,650.00	2,776.08
3323 To record am n Article XII, Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 1114 2210 3322	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	39,650.00	151,562.34
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	39,650.00	151,562.34 662.19
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 1114 1210 3322 3326 11XX	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	39,650.00	151,562.34
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	butter Section 9, Subsection (d) of the Florida Constitution. Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	39,650.00	151,562.34 662.19
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	39,650.00	151,562.34 662.19
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record del earnings, and	butter Section 9, Subsection (d) of the Florida Constitution. Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	39,650.00	151,562.34 662.19
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record deleannings, and Reconciliation	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	39,650.00	151,562.34 662.19
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record deleannings, and Reconciliation	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	39,650.00	151,562.34 662.19 4,301.68
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record dele earnings, and Reconciliatione Beginning fur	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	39,650.00	151,562.34 662.19 4,301.68
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fur Plus: CO&DS N	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	39,650.00	151,562.34 662.19 4,301.68 23,736.36
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded	bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Accrued in prior school year	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less:	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Exercise: SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den 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	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34 662.19 115,000.00
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del parnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure</pre>	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34 662.19 115,000.00 39,650.00
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description not activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)</pre>	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34 662.19 115,000.00
3323 To record am n Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record del aarnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description no factivity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (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	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34 662.19 115,000.00 39,650.00
3323 To record am n Article XII, Fund 210 De Account # 2200/710 2200/710 2200/720 2200/730 2200/761 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2200 70 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/760 200/761 1114 200/761 1114 200/760 200/761 1114 200/760 200/760 200/761 1114 200/760 200	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Do of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (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)	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34 662.19 115,000.00 39,650.00
3323 To record am n Article XII, Fund 210 De Account # 2200/710 2200/710 2200/720 2200/730 2200/761 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2210 3322 3326 1114 2200 70 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 2210 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/761 1114 200/760 200/761 1114 200/761 1114 200/760 200/761 1114 200/760 200/760 200/761 1114 200/760 200	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (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	39,650.00	151,562.34 662.19 4,301.68 23,736.36 151,562.34 662.19 115,000.00 39,650.00

Dixie County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	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 2012-2013 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		-
	bit Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description		
2210	Cash Accrued Interest Payable	-	-
	nterest for the 2012-2013 fiscal year.		
			• •
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash Dua faam Othan Aranniaa	18,304.99	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	44.46	
9200/730	Interest	U F.F1	
3321	CO&DS Distributed		17,566.18
3325	Interest on Undistributed CO&DS		783.27
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,245.60	4 0 4 5 0 0
3323 To record arr	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		1,245.60
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
	Description		
Account #		45 000 00	
Account <u>#</u> 9200/710	Redemption of Principal Interest	45,000.00 20,500.00	
<u>Account #</u> 9200/710 9200/720	Redemption of Principal	45,000.00 20,500.00 1,029.51	
Account <u>#</u> 9200/710 9200/720 9200/730	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	20,500.00	
Account <u>#</u> 9200/710 9200/720 9200/730 9200/761 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	20,500.00	-
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	20,500.00	-
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	20,500.00	- 64,228.22 280.62
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	20,500.00	- 64,228.22 280.62 2,020.67
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	20,500.00	280.62
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	20,500.00	280.62
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	20,500.00	280.62
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	20,500.00	280.62 2,020.67
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	20,500.00	280.62
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	20,500.00	280.62 2,020.67
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	20,500.00	280.62 2,020.67 12,411.84
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS to Bond inte Refunded	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. In of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) d bond proceeds	20,500.00	280.62 2,020.67 12,411.84 64,228.22
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld west (revenue on withheld MVLR)	20,500.00	280.62 2,020.67 12,411.84 64,228.22
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) d bond proceeds on refunded bonds	20,500.00	280.62 2,020.67 12,411.84 64,228.22 280.62
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatie Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. In of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	20,500.00	280.62 2,020.67 12,411.84 64,228.22 280.62 - - 45,000.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	20,500.00	280.62 2,020.67 12,411.84 64,228.22 280.62
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. In of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	20,500.00	280.62 2,020.67 12,411.84 64,228.22 280.62 - - 45,000.00 20,500.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	20,500.00	280.62 2,020.67 12,411.84 64,228.22 280.62 - - 45,000.00 20,500.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	20,500.00	280.62 2,020.67 12,411.84 64,228.22 280.62 - - 45,000.00 20,500.00

Duval County School District

Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credi</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
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 2012-2013 fiscal year.		
Fund 210 De	bt 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		-
	с ,		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	-		
	bbt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
No accided in			
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	679,764.58	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,350.47	
9200/710	Interest	,	
3321	CO&DS Distributed		640,708.59
3325	Interest on Undistributed CO&DS		41,406.46
To record CO	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
	Professional and Technical Services	65,846.76	
7200/310			
7200/310 3323	CO&DS Withheld for Administration		65,846.76
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		65,846.76
3323 To record arr			65,846.76
3323 To record an in Article XII,	nounts withheld from MVLR for actual administration fees as provided		65,846.76
3323 To record am in Article XII, Fund 210 De	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		65,846.76
3323 To record am in Article XII, Fund 210 De Account #	Counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description	2,945,000 00	65,846.76
3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,945,000.00 816,400.00	65,846.76
3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal		65,846.76
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	816,400.00	65,846.76
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	816,400.00	65,846.76
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	816,400.00	-
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	816,400.00	3,683,228.65
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Baker Service And Administration Fees Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	816,400.00	3,683,228.65 16,092.26
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	accurate withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	816,400.00	3,683,228.65
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Cash With Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees 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	816,400.00	3,683,228.65 16,092.26
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	accurate withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	816,400.00	3,683,228.65 16,092.26
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Cash With Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees 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	816,400.00	3,683,228.65 16,092.26
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	accurate withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. actual administration Sectors <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	816,400.00	3,683,228.65 16,092.26
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees.	816,400.00	3,683,228.65 16,092.26 109,581.01
3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS v	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year	816,400.00	3,683,228.65 16,092.26 109,581.01
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld withheld wrest (revenue on withheld MVLR)	816,400.00	3,683,228.65 16,092.26 109,581.01 505,654.55
3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld arrest (revenue on withheld MVLR) b bond proceeds	816,400.00	3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65
3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS of Bond inte Refunded Premium	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld withheld wrest (revenue on withheld MVLR)	816,400.00	3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65
3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS of Bond inte Refunded Premium Less:	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) i bond proceeds on refunded bonds	816,400.00	3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65 16,092.26
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less: Principal	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Don of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) bt bond proceeds on refunded bonds payments</pre>	816,400.00	3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65 16,092.26 - - 2,945,000.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS of Bond inte Refunded Premium Less: Principal Interest e	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Don of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure</pre>	816,400.00	- 3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65 16,092.26 - - 2,945,000.00 816,400.00
3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments expenditure H fees (fees on bond interest above)</pre>	816,400.00	3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65 16,092.26 - - 2,945,000.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS of Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Do of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) s to refunded bonds escrow agent </pre>	816,400.00	- 3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65 16,092.26 - - 2,945,000.00 816,400.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments expenditure H fees (fees on bond interest above)</pre>	816,400.00	- 3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65 16,092.26 - - 2,945,000.00 816,400.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.</pre> <pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.</pre> <pre>bound secrematication fees</pre> <pre>Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.</pre> <pre>bound for activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds</pre>	816,400.00	- 3,683,228.65 16,092.26 109,581.01 505,654.55 3,683,228.65 16,092.26 - - 2,945,000.00 816,400.00

Escambia County School District

	Escambia County School District		
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No. no.uu moon	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description 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 Premium on Sale of Refunding Bonds		-
3792 3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued interest Payable nterest for the 2012-2013 fiscal year.		-
		_	_
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description	100 505 11	
11XX 1220	Cash Due from Other Agencies	198,595.44	
9200/730	Dues and Fees (Administrative expense)	- 864.46	
9200/710	Interest	-	
3321	CO&DS Distributed		184,231.42
3325 To record C(Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		15,228.48
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration	27,211.14	24,217.14
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
in Article XII, Fund 210 De <u>Account #</u>	bt Service, SBE/COBI Bonds Description		
in Article XII, Fund 210 De <u>Account #</u> 9200/710	ebt Service, SBE/COBI Bonds Description Redemption of Principal	1,145,000.00	
in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	285,746.11	
in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
in Article XII, <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/761	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	285,746.11	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	285,746.11	-
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Best Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	285,746.11	- 1,406,027.44 6 143 02
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Best Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	285,746.11	6,143.02
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Best Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	285,746.11	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Best Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	285,746.11	6,143.02
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	285,746.11	6,143.02
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	285,746.11	6,143.02 34,485.52
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliati</u>	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	285,746.11	6,143.02
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliati</u> Beginning fur Plus: CO&DS 1	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliati</u> Beginning fur Plus: CO&DS 1 Bond inte	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	285,746.11	6,143.02 34,485.52 174,692.48
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliati</u> Beginning fur Plus: CO&DS 5 Bond inte Refunded	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliati</u> Beginning fur Plus: CO&DS 5 Bond inte Refunded	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS - Bond inte Refunded Premium Less:	Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e	Bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld greest (revenue on withheld MVLR) d bond proceeds on refunded bonds	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44 6,143.02 - 1,145,000.00 285,746.11
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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)	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44 6,143.02 - - 1,145,000.00
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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) s to refunded bonds escrow agent	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44 6,143.02 - 1,145,000.00 285,746.11
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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)	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44 6,143.02 - 1,145,000.00 285,746.11
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (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	285,746.11	6,143.02 34,485.52 174,692.48 1,406,027.44 6,143.02 - 1,145,000.00 285,746.11

Flagler County School District

F	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description		
9299/781 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
<u>Account #</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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No ocernie di	Accrued Interest Payable		-
No accrued I	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	223,826.38	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	263.14	
3321	CO&DS Distributed		219,453.94
3325	Interest on Undistributed CO&DS		4,635.58
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Fund 100 Ge Account #	Description		
<u>Account #</u> 7200/310	Description Professional and Technical Services	7,371.75	
<u>Account #</u> 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	7,371.75	7,371.75
<u>Account #</u> 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 provided	7,371.75	7,371.75
<u>Account #</u> 7200/310 3323 To record am in Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	7,371.75	7,371.75
Account <u>#</u> 7200/310 3323 To record arr in Article XII, Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	7,371.75	7,371.75
Account <u>#</u> 7200/310 3323 To record arr in Article XII, Fund 210 De Account <u>#</u>	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description		7,371.75
Account <u>#</u> 7200/310 3323 To record arr in Article XII, Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	7,371.75 180,000.00 89,181.26	7,371.75
Account <u>#</u> 7200/310 3323 To record an in Article XII, Fund 210 De Account <u>#</u> 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	180,000.00	7,371.75
Account # 7200/310 3323 To record am in Article XII, Fund 210 De 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 provided 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	180,000.00 89,181.26	7,371.75
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	180,000.00 89,181.26	7,371.75
Account # 7200/310 3323 To record am in Article XII, 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 provided 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	180,000.00 89,181.26	
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	180,000.00 89,181.26	7,371.75 - 264,624.31 1,156.16
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	180,000.00 89,181.26	264,624.31
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	180,000.00 89,181.26	264,624.31 1,156.16
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	180,000.00 89,181.26	264,624.31 1,156.16
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	180,000.00 89,181.26	264,624.31 1,156.16
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fui	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	180,000.00 89,181.26	264,624.31 1,156.16
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fui Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS v	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: mod balance as provided in prior school year	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51 264,624.31
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fui Plus: CO&DS of Bond inte	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld perest (revenue on withheld MVLR)	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fui Plus: CO&DS of Bond inte Refunded	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: mod balance as provided in prior school year	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51 264,624.31
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS to Bond inte Refunded Premium Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Multiple Service on withheld MVLR) d bond proceeds on refunded bonds	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51 264,624.31
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS of Bond inte Refunded Premium Less: Principal	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den 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	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51 264,624.31 1,156.16 180,000.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51 264,624.31 1,156.16 180,000.00 89,181.26
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn 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)	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51 264,624.31 1,156.16 180,000.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatie Beginning fui Plus: CO&DS of Bond inte Refunded Premium Less: Principal Interest e Dues and Payment:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51 264,624.31 1,156.16 180,000.00 89,181.26
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fui Plus: CO&DS of Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: on refunded bonds withheld reest (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	180,000.00 89,181.26	264,624.31 1,156.16 8,853.12 55,830.51 264,624.31 1,156.16 180,000.00 89,181.26

Franklin County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds	2001	<u>oroun</u>
	Description		
<u>Account #</u> 11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #			
11XX	<u>Description</u> Cash	45,160.69	
1220	Due from Other Agencies		
9200/730	Dues and Fees (Administrative expense)	24.33	
9200/710	Interest		
9200/710			
	CO&DS Distributed		44,756.43
3321 3325	Interest on Undistributed CO&DS		44,756.43 428.59
3321 3325			
3321 3325 To record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CC Fund 100 Ge	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CC Fund 100 Ge Account <u>#</u>	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund	681.57	
3321 3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	681.57	428.59
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	681.57	428.59
3321 3325 To record CC <u>Fund 100 Ge</u> Account <u>#</u> 7200/310 3323 To record am	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	681.57	428.59
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am n Article XII,	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	681.57	428.59
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am n Article XII, - Fund 210 De	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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	681.57	428.59
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am n Article XII, Fund 210 De <u>Account #</u> 9200/710	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	681.57	428.59
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am n Article XII, . <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pereration Description Redemption of Principal Interest	681.57 - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pereration Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	681.57 - - -	
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	681.57 - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	681.57 - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	681.57 - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	681.57 - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	681.57 - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	681.57 - - - - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record det	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	681.57 - - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Co&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descript	681.57 - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and Reconciliation	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment I related fees. Det of activity in fund 210, Debt Service:	681.57 - - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and Reconciliatic 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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Co&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descript	681.57 - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am in Article XII, · Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and <u>Reconciliatic</u> 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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment related fees. Description fund 210, Debt Service:	681.57 - - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am in Article XII, · Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and <u>Reconciliatic</u> Beginning fun Plus: CO&DS w	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Description Redemption of Principal Interest Description Descrip	681.57 - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and Reconciliatic Beginning fun Plus: CO&DS w 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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment related fees. Det of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	681.57 - - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am in Article XII, · Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and <u>Reconciliatic</u> Beginning fun Plus: CO&DS w 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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Description Redemption of Principal Interest Description Descrip	681.57 - - - - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am in Article XII, · Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and <u>Reconciliatic</u> Beginning fun Plus: CO&DS w 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 oounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. Den of activity in fund 210, Debt Service: ad balance as provided MVLR) bond proceeds	681.57 - - - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inte Refunded Premium Less: Principal p	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments	681.57 - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliatic Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal p Interest ei	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. Description ot service on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure	681.57 - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and Reconciliatic Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal p Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	681.57 - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record det earnings, and Reconciliatic Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal p Interest e Dues and Payments	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	681.57 - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliatic Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal p Interest e Dues and Payments Dues and	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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. Description Teleated fees. Description The destription function of the form of the service of the	681.57 - - - - - -	428.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliatic Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal p Interest e Dues and Payments Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. Description on of activity in fund 210, Debt Service: Indebalance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds escrow agent I fees on refunded bonds escrow agent I fees on refunded bonds	681.57	428.59

Gadsden County School District

LIIII 163 1630	Iting from bond issuance and refunding:	Debit	Credit
Eund 210 Cr		Debit	Crean
	apital Projects, COBI Bonds		
<u>Account #</u> 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 now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current be	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2012-2013 fiscal year.		-
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	46,507.99	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	156.04	
9200/710	Interest		42 045 22
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		43,915.22 2,748.81
	D&DS disbursements, investment earnings, and treasury fees.		2,740.01
Fund 100 Ge			
Account #	Description	4 274 20	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	4,371.30	4,371.30
	nounts withheld from MVLR for actual administration fees as provided		4,371.30
	Section 9, Subsection (d) of the Florida Constitution.		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
in Article XII, Fund 210 De	ebt Service, SBE/COBI Bonds		
in Article XII, Fund 210 De <u>Account #</u>	bt Service, SBE/COBI Bonds	185 000 00	
in Article XII, Fund 210 De <u>Account #</u> 9200/710	bt Service, SBE/COBI Bonds Description Redemption of Principal	185,000.00 63,100.00	
in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	63,100.00	
in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	bt Service, SBE/COBI Bonds Description Redemption of Principal		
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Application Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	63,100.00	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Application Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	63,100.00	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Best Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	63,100.00	243,133.48
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	63,100.00	1,062.27
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	63,100.00	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	63,100.00	1,062.27
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	63,100.00	1,062.27
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	63,100.00	1,062.27
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fundaments	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	63,100.00	1,062.27
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus:	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year	63,100.00	1,062.27 6,141.48 36,274.58
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS v	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fun Plus: CO&DS M Bond inte	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	63,100.00	1,062.27 6,141.48 36,274.58
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fun Plus: CO&DS M Bond inter Refunded	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) b bond proceeds	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inte Refunded Premium	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliationed Beginning fun Plus: CO&DS M Bond inter Refunded Premium Less:	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) b bond proceeds on refunded bonds	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48 1,062.27
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inte Refunded Premium Less: Principal	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) b bond proceeds	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) b bond proceeds on refunded bonds	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48 1,062.27 - - 185,000.00
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Plus: CO&DS of Bond inter Refunded Premium Less: Principal Interest e Dues and	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) b bond proceeds on refunded bonds	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48 1,062.27 - - 185,000.00 63,100.00
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Plus: CO&DS of Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48 1,062.27 - - 185,000.00 63,100.00
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Plus: CO&DS of Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (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	63,100.00	1,062.27 6,141.48 36,274.58 243,133.48 1,062.27 - - 185,000.00 63,100.00

Gilchrist County School District

Fund 210 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 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 3715	Discounts on Refunding Bonds	-	
3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current be	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 No. advance	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
_	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en		Debit	Credit
	apital Projects, CO&DS	Debit	orean
Account #	Description		
11XX	Cash	17,054.72	
1220	Due from Other Agencies	_	
9200/730	Dues and Fees (Administrative expense)	52.17	
9200/710	Interest		40 407 00
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		16,187.90 918.99
	D&DS disbursements, investment earnings, and treasury fees.		0.000
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,461.42	
	CO&DS Withheld for Administration		1,461.42
	nounts withheld from MVLR for actual administration fees as provided		
To record an in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
To record an in Article XII,			
To record an in Article XII, Fund 210 De Account <u>#</u>	Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	05.000.00	
To record an in Article XII, Fund 210 De Account <u>#</u> 9200/710	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	65,000.00	
To record an in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720	Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	16,500.00	
To record an in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal		
To record an in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730 9200/761 1114	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	16,500.00	
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	16,500.00	-
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	16,500.00	- 79,778.68 348.56
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	16,500.00	- 79,778.68 348.56 2,995.69
To record an n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	16,500.00	348.56
To record an n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,500.00	348.56
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	16,500.00	348.56
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	16,500.00	348.56
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus:	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service:	16,500.00	348.56 2,995.69 11,537.57
To record an in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: withheld	16,500.00	348.56 2,995.69 11,537.57 79,778.68
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 1 Bond inte	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: not balance as provided in prior school year withheld erest (revenue on withheld MVLR)	16,500.00	348.56 2,995.69 11,537.57
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 1 Bond inte Refunded	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: withheld	16,500.00	348.56 2,995.69 11,537.57 79,778.68
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 1 Bond inte Refunded	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: not of activity in fund 210, Debt Service: not balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	16,500.00	348.56 2,995.69 11,537.57 79,778.68
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 1 Bond inte Refunded Premium Less: Principal	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	16,500.00	348.56 2,995.69 11,537.57 79,778.68 348.56 - - 65,000.00
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 1 Bond inte Refunded Premium Less: Principal Interest e	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	16,500.00	348.56 2,995.69 11,537.57 79,778.68 348.56 - - 65,000.00 16,500.00
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 5 Bond inte Refunded Premium Less: Principal Interest e Dues and	Section 9, Subsection (d) of the Florida Constitution.	16,500.00	348.56 2,995.69 11,537.57 79,778.68 348.56 - - 65,000.00
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	16,500.00	348.56 2,995.69 11,537.57 79,778.68 348.56 - - 65,000.00 16,500.00
To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 5 Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (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	16,500.00	348.56 2,995.69 11,537.57 79,778.68 348.56 - - 65,000.00 16,500.00

Glades County School District

	Iting from bond issuance and refunding:	Debit	<u>Credi</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
und 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds and refunding for the 2012-2013 fiscal year.		-
	-		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3299/092 3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
<u>-und 210</u> De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
rear-end en	tries.	Debit	Credi
	upital Projects, CO&DS	Debit	oreal
_			
<u>Account #</u> 11XX	Description Cash	10 109 15	
1220	Due from Other Agencies	49,108.45	
9200/730	Dues and Fees (Administrative expense)	26.46	
9200/710	Interest	20.10	
3321	CO&DS Distributed		48,668.85
3325	Interest on Undistributed CO&DS		466.06
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
	Description		
<u>Account #</u> 7200/310		741.15	
Account #	Description	741.15	741.15
<u>Account #</u> 7200/310 3323 To record am	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	741.15	741.15
Account # 7200/310 3323 Fo record am n Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	741.15	741.15
Account # 7200/310 3323 Fo record am n Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	741.15	741.15
Account <u>#</u> 7200/310 3323 Fo record am n Article XII, F und 210 De	Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	741.15	741.15
Account <u>#</u> 7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 3200/710	Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	741.15 _	741.15
Account # 7200/310 3323 To record am th Article XII, Fund 210 De Account # 3200/710 3200/720	Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Provided Service, SBE/COBI Bonds Description Redemption of Principal Interest	741.15 - -	741.15
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	741.15 - - -	741.15
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De 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 provided 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	741.15 - - - - -	741.15
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	741.15 - - - - -	741.18
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as provided 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	741.15 - - - - - - -	741.18 - -
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	741.15 - - - - - -	741.18 - -
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	741.15 - - - - - - - - -	741.15 - - - -
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	741.15	741.15
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	741.15	741.15
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	741.15	741.15
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliatio	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees.	741.15	741.15
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliatio Beginning fur	Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	741.15	741.18
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees.	741.15	741.18
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de parnings, and Reconciliationes Beginning fur Plus: CO&DS N	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees.	741.15	741.18
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliationes Beginning fur Plus: CO&DS N Bond inte	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt ance as provided in prior school year withheld	741.15	741.18
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliationes Beginning fur Plus: CO&DS M Bond inter Refunded	Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees.	741.15	741.18
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less:	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Professional and Technical administration fees Pescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees. Professional and Technical Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds	741.15	741.15
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliationes Bond inter Refunded Premium Less: Principal	Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment a related fees. Description on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rrest (revenue on withheld MVLR) bond proceeds on refunded bonds	741.15	741.15
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. what Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. bt service payments, MVLR withheld for debt service, investment related fees. bt balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure	741.15	741.15
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. bt service payments, MVLR withheld for debt service, investment related fees. bt service on withheld MVLR I balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)	741.15	741.15
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure If fees (fees on bond interest above) s to refunded bonds escrow agent	741.15	741.15
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. bt service payments, MVLR withheld for debt service, investment related fees. bt service on withheld MVLR I balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)	741.15	741.18
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bt service payments, MVLR withheld for debt service, investment d related fees. bt dalance 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) on refunded bonds	741.15	741.18

Gulf County School District

Eund 240 0	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
	1	D-1-14	Que alla
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	13,261.42	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	45.98	
9200/710	Interest	10100	
3321	CO&DS Distributed		12,497.47
3325	Interest on Undistributed CO&DS		809.93
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,287.99	4 007 00
3323 Ta na agusta an	CO&DS Withheld for Administration		1,287.99
	ounte withhold from MV/LP for actual administration face on provided		
	nounts withheld from MVLR for actual administration fees as provided		
n Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
n Article XII, Fund 210 De	Section 9, Subsection (d) of the Florida Constitution.		
n Article XII, Fund 210 De Account <u>#</u>	Section 9, Subsection (d) of the Florida Constitution.	50 000 00	
n Article XII, Fund 210 De Account <u>#</u> 9200/710	Section 9, Subsection (d) of the Florida Constitution.	50,000.00 23,500.00	
n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Section 9, Subsection (d) of the Florida Constitution.	50,000.00 23,500.00 2,885.37	
n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	Section 9, Subsection (d) of the Florida Constitution.	23,500.00	
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	23,500.00	-
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	23,500.00	-
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	23,500.00	- 72,080.54 314.92
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	23,500.00	314.92
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	23,500.00	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	23,500.00	314.92
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	23,500.00	314.92
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati	Section 9, Subsection (d) of the Florida Constitution.	23,500.00	314.92 3,989.91
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fu	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	23,500.00	314.92
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus:	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service:	23,500.00	314.92 3,989.91 17,640.88
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service:	23,500.00	314.92 3,989.91
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS 5 Bond inte	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: withheld	23,500.00	314.92 3,989.91 17,640.88 72,080.54
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 5 Bond inte Refunded	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year	23,500.00	314.92 3,989.91 17,640.88 72,080.54
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS S Bond inte Refunded Premium Less:	Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	23,500.00	314.92 3,989.91 17,640.88 72,080.54 314.92
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS S Bond inte Refunded Premium Less: Principal	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	23,500.00	314.92 3,989.91 17,640.88 72,080.54 314.92 - 50,000.00
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS S Bond inter Refunded Premium Less: Principal Interest e	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	23,500.00	314.92 3,989.91 17,640.88 72,080.54 314.92 - 50,000.00 23,500.00
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and	Section 9, Subsection (d) of the Florida Constitution.	23,500.00	314.92 3,989.91 17,640.88 72,080.54 314.92 - 50,000.00
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	23,500.00	314.92 3,989.91 17,640.88 72,080.54 314.92 - 50,000.00 23,500.00
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Section 9, Subsection (d) of the Florida Constitution.	23,500.00	314.92 3,989.91 17,640.88 72,080.54 314.92 - 50,000.00 23,500.00

Hamilton County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description		
9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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 - underwher's discound) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
		DOM	orean
	apital Projects, CO&DS		
Account #	Description	16 510 05	
11XX 1220	Cash Due from Other Agencies	16,512.25	
9200/730	Dues and Fees (Administrative expense)	40.43	
9200/710	Interest		
3321	CO&DS Distributed		15,840.51
3325	Interest on Undistributed CO&DS		712.17
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,132.53	
	CO&DS Withheld for Administration		1,132.53
3323			
3323 To record arr	nounts withheld from MVLR for actual administration fees as provided		
3323 To record an in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
3323 To record an in Article XII,			
3323 To record am in Article XII, Fund 210 De <u>Account #</u>	Section 9, Subsection (d) of the Florida Constitution.		
3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710	Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	45,000.00	
3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	14,750.00	
3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730 9200/761	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	14,750.00	
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	14,750.00	
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	14,750.00	- 58,528.96
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	14,750.00	255.72
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	14,750.00	
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	14,750.00	255.72
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	14,750.00	255.72
3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	14,750.00	255.72
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	14,750.00	255.72
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bt of activity in fund 210, Debt Service:	14,750.00	255.72 2,788.05
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: not balance as provided in prior school year withheld	14,750.00	255.72 2,788.05 11,076.44 58,528.96
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	14,750.00	255.72 2,788.05 11,076.44
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment trelated fees. on of activity in fund 210, Debt Service: not activity in fund 210, Debt Service: not balance as provided in prior school year withheld arest (revenue on withheld MVLR) b bond proceeds	14,750.00	255.72 2,788.05 11,076.44 58,528.96
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS of Bond inte Refunded Premium	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	14,750.00	255.72 2,788.05 11,076.44 58,528.96
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less:	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	14,750.00	255.72 2,788.05 11,076.44 58,528.96 255.72
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS of Bond inte Refunded Premium Less: Principal	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment trelated fees. on of activity in fund 210, Debt Service: not activity in fund 210, Debt Service: not balance as provided in prior school year withheld arest (revenue on withheld MVLR) b bond proceeds	14,750.00	255.72 2,788.05 11,076.44 58,528.96
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Do of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	14,750.00	255.72 2,788.05 11,076.44 58,528.96 255.72 - 45,000.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	14,750.00	255.72 2,788.05 11,076.44 58,528.96 255.72 - 45,000.00 14,750.00
3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Do of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (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)	14,750.00	255.72 2,788.05 11,076.44 58,528.96 255.72 - 45,000.00 14,750.00
3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Section 9, Subsection (d) of the Florida Constitution.	14,750.00	255.72 2,788.05 11,076.44 58,528.96 255.72 - 45,000.00 14,750.00

Hardee County School District

Fund 310 Ca 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 Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
-und 210 De	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 - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds Bromium on Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
_	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	45,379.64	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	102.66	
9200/710	Interest		10 0 - 0 0-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		43,673.87 1,808.43
	D&DS disbursements, investment earnings, and treasury fees.		1,000.43
Fund 100 Ge	aneral Fund		
Account #	Description		
	Description		
7200/310	Professional and Technical Services	2,875.86	0.075.00
3323	Professional and Technical Services CO&DS Withheld for Administration	2,875.86	2,875.86
3323 Fo record am	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	2,875.86	2,875.86
3323 Fo record an n Article XII,	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,875.86	2,875.86
3323 Fo record am n Article XII, Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,875.86	2,875.86
3323 Fo record am n Article XII, F und 210 De Account <u>#</u>	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		2,875.86
3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	105,000.00	2,875.86
3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	105,000.00 43,100.00	2,875.86
3323 To record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	105,000.00	2,875.86
3323 To record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	105,000.00 43,100.00	2,875.86
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	105,000.00 43,100.00	2,875.86
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 1210 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	105,000.00 43,100.00	- 145,174.27
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	105,000.00 43,100.00	- 145,174.27 634.28
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	105,000.00 43,100.00	- 145,174.27
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	105,000.00 43,100.00	- 145,174.27 634.28
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	105,000.00 43,100.00	- 145,174.27 634.28
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	105,000.00 43,100.00	- 145,174.27 634.28
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	105,000.00 43,100.00	- 145,174.27 634.28
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: Ind balance as provided in prior school year	105,000.00 43,100.00	145,174.27 634.28 3,300.83 23,770.12
3323 To record am n Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliationes Beginning fur Plus: CO&DS N	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: mod balance as provided in prior school year	105,000.00 43,100.00	145,174.27 634.28 3,300.83 23,770.12 145,174.27
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	105,000.00 43,100.00	145,174.27 634.28 3,300.83 23,770.12
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	105,000.00 43,100.00	145,174.27 634.28 3,300.83 23,770.12 145,174.27
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	105,000.00 43,100.00	145,174.27 634.28 3,300.83 23,770.12 145,174.27
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	105,000.00 43,100.00	145,174.27 634.28 3,300.83 23,770.12 145,174.27 634.28
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld greest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	105,000.00 43,100.00	145,174.27 634.28 3,300.83 23,770.12 145,174.27
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	105,000.00 43,100.00	- 145,174.27 634.28 3,300.83 23,770.12 145,174.27 634.28 - - 105,000.00
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded 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 provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	105,000.00 43,100.00	- 145,174.27 634.28 3,300.83 23,770.12 145,174.27 634.28 - - 105,000.00 43,100.00
3323 To record am n Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld greest (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)	105,000.00 43,100.00	- 145,174.27 634.28 3,300.83 23,770.12 145,174.27 634.28 - - 105,000.00 43,100.00
3323 To record am n Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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) s to refunded bonds (admin and underwriter fees) on refunded bonds	105,000.00 43,100.00	- 145,174.27 634.28 3,300.83 23,770.12 145,174.27 634.28 - - 105,000.00 43,100.00

Hendry County School District

	Iting from bond issuance and refunding:	Debit	Credit
	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		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	-		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	43,755.78	
1220	Due from Other Agencies	43,755.76	
9200/730	Dues and Fees (Administrative expense)	150.15	
9200/710	Interest		
3321	CO&DS Distributed		41,260.88
3325	Interest on Undistributed CO&DS		2,645.05
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
	Description		
Account #			
	Description Professional and Technical Services	4 206 30	
<u>Account #</u> 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	4,206.30	4,206,30
7200/310 3323	Professional and Technical Services	4,206.30	4,206.30
7200/310 3323 Fo record am	Professional and Technical Services CO&DS Withheld for Administration	4,206.30	4,206.30
7200/310 3323 Fo record am n Article XII,	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	4,206.30	4,206.30
7200/310 3323 Fo record am n Article XII, Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	4,206.30	4,206.30
7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u>	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		4,206.30
7200/310 3323 Fo record am n Article XII, Fund 210 De <u>Account #</u> 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	190,000.00	4,206.30
7200/310 3323 Fo record an n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	190,000.00 50,000.00	4,206.30
7200/310 3323 Fo record an n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	190,000.00	4,206.30
7200/310 3323 Fo record an n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	190,000.00 50,000.00	4,206.30
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	190,000.00 50,000.00	4,206.30
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	190,000.00 50,000.00	-
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	190,000.00 50,000.00	4,206.30 - 234,952.82 1,026.52
7200/310 3323 To record am in Article XII,	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	190,000.00 50,000.00	234,952.82
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	190,000.00 50,000.00	- 234,952.82 1,026.52
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	190,000.00 50,000.00	- 234,952.82 1,026.52
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	190,000.00 50,000.00	- 234,952.82 1,026.52
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliatio	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19
7200/310 3323 To record an n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fundaments	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	190,000.00 50,000.00	- 234,952.82 1,026.52
7200/310 3323 To record an n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45
7200/310 3323 To record arr n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fun Plus: CO&DS 10	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45 234,952.82
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inte	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inte Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45 234,952.82
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS of Bond inter Refunded Premium	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45 234,952.82
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inter Refunded Premium Less:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description n of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45 234,952.82 1,026.52
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliation Reginning fun Plus: CO&DS y Bond inte Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	190,000.00 50,000.00	- 234,952.82 1,026.52 7,103.19 31,301.45 234,952.82 1,026.52
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliation Plus: CO&DS of Bond inter Refunded Premium Less: Principal Interest e	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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 payments expenditure	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45 234,952.82 1,026.52 190,000.00 50,000.00
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Plus: CO&DS of Bond inter Refunded Premium Less: Principal Interest e Dues and	Professional and Technical Services CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	190,000.00 50,000.00	- 234,952.82 1,026.52 7,103.19 31,301.45 234,952.82 1,026.52
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Plus: CO&DS of Bond inter Refunded Premium Less: Principal Interest e Dues and Payment:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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) s to refunded bonds escrow agent	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45 234,952.82 1,026.52 190,000.00 50,000.00
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Plus: CO&DS of Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	Professional and Technical Services CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	190,000.00 50,000.00	234,952.82 1,026.52 7,103.19 31,301.45 234,952.82 1,026.52 190,000.00 50,000.00

Hernando County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	109,293.52	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	469.52	
9200/710	Interest	403.32	
3321	CO&DS Distributed		101,491.77
3325	Interest on Undistributed CO&DS		8,271.27
To record CC	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
	Professional and Technical Services	13,153.41	40 450 44
7200/310			13,153.41
3323	CO&DS Withheld for Administration		
3323 To record am	nounts withheld from MVLR for actual administration fees as provided		
3323 To record am in Article XII,	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
3323 To record am in Article XII, Fund 210 De	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
3323 To record am in Article XII, Fund 210 De Account <u>#</u>	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description	530 000 00	
3323 To record am in Article XII, Fund 210 De	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	530,000.00 246,508.01	
3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal		
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	A solution of the florida Constitution.	246,508.01	
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	A solution of the florida Constitution.	246,508.01	
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210	Accrued Interest Payable	246,508.01	-
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	246,508.01	- 762,248.82 3.330.31
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210	Accrued Interest Payable	246,508.01	- 762,248.82 3,330.31 16,497.70
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Accrued Interest Payments or Refunding Bond Escrow Cash withheld for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	246,508.01	3,330.31
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Accrued Interest Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payments CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	246,508.01	3,330.31
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Acrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cotom Comparents, MVLR withheld for debt service, investment d related fees.	246,508.01	3,330.31
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	246,508.01	3,330.31 16,497.70
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Acrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cotom Comparents, MVLR withheld for debt service, investment d related fees.	246,508.01	3,330.31
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR)	246,508.01	3,330.31 16,497.70 135,550.93
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR)	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less:	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Cowners of the formation of the service of the ser	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82 3,330.31
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less: Principal	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82
3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description no of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)</pre>	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82 3,330.31 - - 530,000.00
3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts withheld from MVLR for actual administration fees as provided <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bt service payments, MVLR withheld for debt service, investment d related fees. bt dealance as provided in prior school year withheld prest (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 to fact additional additionadditional additional additional additionaddition</pre>	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82 3,330.31 - - 530,000.00 246,508.01
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.</pre> <pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.</pre> <pre>bound Service, SBE/COBI Bonds</pre> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: n of activity in fund 210, Debt Se	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82 3,330.31 - - 530,000.00 246,508.01
3323 To record arr n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bound Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bt service payments, MVLR withheld for debt service, investment d related fees. bt service payments, MVLR withheld for debt service, investment d related fees. bt of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (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</pre>	246,508.01	3,330.31 16,497.70 135,550.93 762,248.82 3,330.31 - - 530,000.00 246,508.01

Highlands County School District

	Highlands County School District		
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en		Dahit	Credit
		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash Dua from Other America	76,821.10	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	239.73	
9200/710	Interest	200.10	
3321	CO&DS Distributed		72,837.62
3325	Interest on Undistributed CO&DS		4,223.21
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Account #	Description		
	Professional and Technical Services	6,715.98	
7200/310			6,715.98
3323	CO&DS Withheld for Administration		0,715.30
3323 To record arr	ounts withheld from MVLR for actual administration fees as provided		0,715.50
3323 To record arr			0,713.30
3323 To record am in Article XII,	ounts withheld from MVLR for actual administration fees as provided		0,710.30
3323 To record am in Article XII, Fund 210 De Account <u>#</u>	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>		0,713.30
3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	305,000.00	0,710.30
3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	71,150.00	0,710.30
3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		0,710.30
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	71,150.00	-
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	71,150.00	-
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	71,150.00	- 368,178.40
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	71,150.00	368,178.40 1,608.59
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	71,150.00	368,178.40
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	bit Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Katheld for SBE/COBI Bonds SBA Sinking Fund Katheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	71,150.00	368,178.40 1,608.59
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	71,150.00	368,178.40 1,608.59
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	bit Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Katheld for SBE/COBI Bonds SBA Sinking Fund Katheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	71,150.00	368,178.40 1,608.59
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	additional systems bit service, service, service section 9, Subsection (d) of the Florida Constitution. bit service, service, service bit service, service bit service section 0 color bit service section 0 color bit service section 0 color color section 0 color color <	71,150.00	368,178.40 1,608.59
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment the related fees.	71,150.00	368,178.40 1,608.59 11,804.92
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 111XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees.	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 111XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte	bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees.	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 111XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt service on withheld in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium	bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees.	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less:	automatical system a	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40 1,608.59
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less: Principal	automatical system a	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt oblance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds on refunded bonds	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40 1,608.59 305,000.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	<pre>bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: ad 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 Service as provided bonds escrow agent Service as provided bonds escrow agent Service fees as provided bonds Service fees as provided bonds Service fees as provided bonds escrow agent Service fees as provided bonds Service fees as provided fees as pr</pre>	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40 1,608.59 305,000.00 71,150.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts withheld from MVLR for actual administration fees as provided Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (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) Description Comparise to the function of the fees on the function of the fees (administration fees and the fees) Description Description Redemption of Principal I fees on refunded bonds (admin and underwriter fees) Description Description Description Description Redemption of Principal I fees (fees on refunded bonds (admin and underwriter fees) Description Descr</pre>	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40 1,608.59 305,000.00 71,150.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (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</pre>	71,150.00	368,178.40 1,608.59 11,804.92 46,603.45 368,178.40 1,608.59 305,000.00 71,150.00

Hillsborough County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	_	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current be	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2012-2013 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	787,789.90	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	4,093.55	
3321	CO&DS Distributed		719,770.39
3325	Interest on Undistributed CO&DS		72,113.06
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	114,678.03	
3323	CO&DS Withheld for Administration	,	114,678.03
To record an	nounts withheld from MVLR for actual administration fees as provided		
in 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	4,790,000.00	
	Interest	2,149,174.01	
	SBA Sinking Fund Administration Fees	110,028.29	
9200/730	Hoursents to Notunding Rond Ecorowy	-	
9200/730 9200/761	Payments to Refunding Bond Escrow		-
9200/730 9200/761 1114	Cash with Fiscal/Service Agents		
9200/730 9200/761 1114 2210	Cash with Fiscal/Service Agents Accrued Interest Payable	-	6,810 753 58
9200/730 9200/761 1114 2210 3322	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	6,810,753.58 29,756.61
9200/730 9200/761 1114 2210 3322 3326	Cash with Fiscal/Service Agents Accrued Interest Payable	-	6,810,753.58 29,756.61 208,692.11
9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	29,756.61
9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	29,756.61
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	-	29,756.61
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.		29,756.61 208,692.11
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	-	29,756.61
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fui	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	-	29,756.61 208,692.11
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fui Plus: CO&DS v Bond inte	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	-	29,756.61 208,692.11 1,304,888.09
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS of Bond inte Refunded	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	-	29,756.61 208,692.11 1,304,888.09 6,810,753.58
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS of Bond inte Refunded Premium	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	-	29,756.61 208,692.11 1,304,888.09 6,810,753.58
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatie Beginning fui Plus: CO&DS of Bond inte Refunded Premium Less:	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	-	29,756.61 208,692.11 1,304,888.09 6,810,753.58 29,756.61
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatie Beginning fui Plus: CO&DS of Bond inte Refunded Premium Less: Principal	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	-	29,756.61 208,692.11 1,304,888.09 6,810,753.58 29,756.61 - - 4,790,000.00
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS of Bond inte Refunded Premium Less: Principal Interest e	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. In 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	-	29,756.61 208,692.11 1,304,888.09 6,810,753.58 29,756.61 - - 4,790,000.00 2,149,174.01
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. In 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)	-	29,756.61 208,692.11 1,304,888.09 6,810,753.58 29,756.61 - - 4,790,000.00
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatie Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. In 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	-	29,756.61 208,692.11 1,304,888.09 6,810,753.58 29,756.61 - - 4,790,000.00 2,149,174.01
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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) s to refunded bonds escrow agent		29,756.61 208,692.11 1,304,888.09 6,810,753.58 29,756.61 - - 4,790,000.00 2,149,174.01
9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds	-	29,756.61 208,692.11 1,304,888.09 6,810,753.58 29,756.61 - 4,790,000.00 2,149,174.01

Holmes County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
	Description		
<u>Account #</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 3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
		Datit	0
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description	05 004 00	
11XX	Cash	35,291.90	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	60.91	
9200/710	Interest	00.01	
3321	CO&DS Distributed		34,279.72
3325	Interest on Undistributed CO&DS		1,073.09
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest SBA Sinking Fund Administration Fees	29,250.00 56.83	
9200/730 9200/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	50.83 -	
1114	Cash with Fiscal/Service Agents	_	-
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		77,779.79
3326	SBA Sinking Fund Earnings	-	492.02
11XX To rooord do	Cash		1,035.02
10 record de	bt service payments, MVLR withheld for debt service, investment		
earnings, and	on of activity in fund 210, Debt Service:		
earnings, and	on of activity in fund 210, Debt Service.		14,601.23
earnings, and Reconciliati e	nd balance as provided in prior school year		,
earnings, and Reconciliati d Beginning fui Plus:	nd balance as provided in prior school year		
earnings, and Reconciliation Beginning fui Plus: CO&DS v	nd balance as provided in prior school year withheld		77,779.79
earnings, and Reconciliation Beginning fui Plus: CO&DS Bond inte	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		
earnings, and Reconciliation Beginning fui Plus: CO&DS Bond inte Refunded	nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds		77,779.79
earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		77,779.79
earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less:	nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds		77,779.79 492.02
earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure		77,779.79 492.02 50,000.00
earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and	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)		77,779.79 492.02 50,000.00 29,250.00
earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	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) s to refunded bonds escrow agent		77,779.79
earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		77,779.79 492.02 50,000.00 29,250.00
earnings, and Reconciliation Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		77,779.79 492.02 50,000.00 29,250.00

Indian River County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	79,303.44	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	360.72	
9200/710	Interest		70 000 70
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		73,309.70 6.354.46
	0&DS disbursements, investment earnings, and treasury fees.		0,004.40
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	10,105.20	
3323	CO&DS Withheld for Administration	10,100.20	10,105.20
	ounts withheld from MVLR for actual administration fees as provided		-,
n Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	330,000.00	
9200/720	Interest	270,312.50	
9200/730	SBA Sinking Fund Administration Fees	3,225.06	
9200/761	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents Accrued Interest Payable		-
1114	AUGINEN IIIEIESI FAYADIE	-	590,265.10
1114 2210	CO&DS Withheld for SBE/COBI Bonds		2,578.91
1114 2210 3322	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	2,070.01
1114 2210 3322 3326		-	10,693.55
1114 2210 3322 3326 11XX	SBA Sinking Fund Earnings	-	
1114 2210 3322 3326 11XX To record del	SBA Sinking Fund Earnings Cash	-	
1114 2210 3322 3326 11XX Fo record del earnings, and	SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees.	-	
1114 2210 3322 3326 11XX To record del earnings, and Reconciliatio	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees.	-	10,693.55
1114 2210 3322 3326 11XX To record del earnings, and Reconciliatio	SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees.	-	
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur	SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees.	-	10,693.55
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR)	-	10,693.55
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. 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	-	10,693.55 143,338.19 590,265.10
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR)	-	10,693.55 143,338.19 590,265.10
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refundeo Premium Less:	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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	-	10,693.55 143,338.19 590,265.10 2,578.91 -
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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		10,693.55 143,338.19 590,265.10 2,578.91 - 330,000.00
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refundeo Premium Less: Principal Interest e	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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		10,693.55 143,338.19 590,265.10 2,578.91 -
1114 2210 3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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		10,693.55 143,338.19 590,265.10 2,578.91 - - 330,000.00 270,312.50
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. 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)	-	10,693.55 143,338.19 590,265.10 2,578.91 - - 330,000.00 270,312.50
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. 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) a to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		10,693.55 143,338.19 590,265.10 2,578.91 - - 330,000.00 270,312.50

Jackson County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 Na advance	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	upital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	55,674.45	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	155.19	
9200/710	Interest		
3321	CO&DS Distributed		53,095.85
3325	Interest on Undistributed CO&DS		2,733.79
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	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	ounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
	Description		
Account #	Redemption of Principal	175,000.00	
<u>Account #</u> 9200/710		175,000.00 62,100.00	
<u>Account #</u> 9200/710 9200/720	Redemption of Principal Interest SBA Sinking Fund Administration Fees		
<u>Account #</u> 9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	62,100.00	
<u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	62,100.00	-
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	62,100.00	-
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	62,100.00	- 232,384.73 1 015 20
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	62,100.00	1,015.30
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	62,100.00	-
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	62,100.00	1,015.30
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	62,100.00	1,015.30
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	62,100.00	1,015.30 5,860.43
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3326 11XX To record de earnings, and Reconciliation Beginning fur	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	62,100.00	1,015.30
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	62,100.00	1,015.30 5,860.43 35,627.16
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR)	62,100.00	1,015.30 5,860.43 35,627.16
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73 1,015.30
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above)	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73 1,015.30 - - 175,000.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xxpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73 1,015.30 - - 175,000.00 62,100.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73 1,015.30 - - 175,000.00 62,100.00
Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	62,100.00	1,015.30 5,860.43 35,627.16 232,384.73 1,015.30 - - 175,000.00 62,100.00

Jefferson County School District

	nital Projecto COPI Pando	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bb 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
<u>Account #</u> 11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en	trioci	Dahit	Crodit
		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description	22.020.00	
11XX 1220	Cash Due from Other Agencies	23,930.86	
9200/730	Dues and Fees (Administrative expense)	42.92	
9200/710	Interest		
3321	CO&DS Distributed		23,217.77
3325	Interest on Undistributed CO&DS		756.01
To record CO	O&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,202.25	
3323 To rooord om	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		1,202.25
TO record an	iounis withneid from WVLR for actual administration lees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
in Article XII, Fund 210 De	Section 9, Subsection (d) of the Florida Constitution.		
in Article XII, Fund 210 De <u>Account #</u>	Section 9, Subsection (d) of the Florida Constitution.	50,000,00	
in Article XII, Fund 210 De <u>Account #</u> 9200/710	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	50,000.00 6 674 98	
in Article XII, Fund 210 De <u>Account #</u>	Section 9, Subsection (d) of the Florida Constitution.	50,000.00 6,674.98 405.78	
in Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest	6,674.98	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	6,674.98	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	6,674.98	_
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	6,674.98	- 55,729.98 243.40
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	6,674.98	243.49
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	6,674.98	
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	6,674.98	243.49
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Section 9, Subsection (d) of the Florida Constitution. https://www.etablecommons.org www.etablecommons.org www.e	6,674.98	243.49
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service:	6,674.98	243.49 1,107.29
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fu	Section 9, Subsection (d) of the Florida Constitution. https://www.etablecommons.org www.etablecommons.org www.e	6,674.98	243.49
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus:	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year	6,674.98	243.49 1,107.29 4,093.41
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS 1	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year	6,674.98	243.49 1,107.29
in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliati</u> Beginning fur Plus: CO&DS 5 Bond inte	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: not balance as provided in prior school year withheld	6,674.98	243.49 1,107.29 4,093.41 55,729.98
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: not balance as provided in prior school year withheld erest (revenue on withheld MVLR)	6,674.98	243.49 1,107.29 4,093.41 55,729.98
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS S Bond inte Refunded Premium Less:	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: number of withheld withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	6,674.98	243.49 1,107.29 4,093.41 55,729.98 243.49
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS S Bond inte Refunded Premium Less: Principal	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	6,674.98	243.49 1,107.29 4,093.41 55,729.98 243.49 - 50,000.00
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS S Bond inte Refunded Premium Less: Principal Interest e	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	6,674.98	243.49 1,107.29 4,093.41 55,729.98 243.49 - 50,000.00 6,674.98
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. 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	6,674.98	243.49 1,107.29 4,093.41 55,729.98 243.49 - 50,000.00
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	6,674.98	243.49 1,107.29 4,093.41 55,729.98 243.49 - 50,000.00 6,674.98
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliati Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Section 9, Subsection (d) of the Florida Constitution.	6,674.98	243.49 1,107.29 4,093.41 55,729.98 243.49 - 50,000.00 6,674.98

Lafayette County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/092 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	upital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	10,123.49	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	20.77	
9200/710	Interest		
3321	CO&DS Distributed		9,778.32
3325 To record CC	Interest on Undistributed CO&DS		365.94
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services CO&DS Withheld for Administration	581.94	591.04
3323 To record am	nounts withheld from MVLR for actual administration fees as provided		581.94
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	20.000.00	
9200/710 9200/720	Redemption of Principal Interest	20,000.00 9,000.00	
9200/720	SBA Sinking Fund Administration Fees	1,096.67	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		28,435.74
3326 11XX	SBA Sinking Fund Earnings Cash	-	124.24 1,536.69
	bt service payments, MVLR withheld for debt service, investment		1,000.09
	I related fees.		
0			
	on of activity in fund 210, Debt Service:		
Beginning fur	nd balance as provided in prior school year		6,738.12
	withhold		
Plus:	withheld vrest (revenue on withheld MVLR)		28,435.74 124.24
CO&DS			- 124.24
CO&DS N Bond inte			-
CO&DS N Bond inte Refunded	I bond proceeds on refunded bonds		
CO&DS N Bond inte Refunded	I bond proceeds		
CO&DS v Bond inte Refunded Premium Less:	I bond proceeds		20,000.00
CO&DS N Bond inte Refunded Premium Less: Principal Interest e	d bond proceeds on refunded bonds payments xpenditure		9,000.00
CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and	d bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above)		
CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	d bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) is to refunded bonds escrow agent		20,000.00 9,000.00 1,096.67 -
CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	d bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		9,000.00
CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	d bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		9,000.00

Lake County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 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 2012-2013 fiscal year.		
	bbt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account <u>#</u>	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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	-		
-und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No. o comunad in	Accrued Interest Payable		-
No accrued li	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	163,441.29	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	792.96	
9200/710	Interest		450.005.04
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		150,265.31 13,968.94
	D&DS disbursements, investment earnings, and treasury fees.		10,000.0-
Fund 100 Ge			
	Description	22 214 46	
7200/310	Professional and Technical Services	22,214.16	22 214 16
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	22,214.16	22,214.16
7200/310 3323 To record arr	Professional and Technical Services	22,214.16	22,214.16
7200/310 3323 Fo record am n Article XII,	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	22,214.16	22,214.16
7200/310 3323 To record am n Article XII, Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	22,214.16	22,214.16
7200/310 3323 To record am n Article XII, Fund 210 De Account <u>#</u>	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u>		22,214.16
7200/310 3323 Fo record am n Article XII, Fund 210 De <u>Account #</u> 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	825,000.00	22,214.16
7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	825,000.00 505,830.78	22,214.16
7200/310 3323 To record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	825,000.00	22,214.16
7200/310 3323 To record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	825,000.00 505,830.78	22,214.16
7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730 9200/761 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	825,000.00 505,830.78	22,214.16
7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	825,000.00 505,830.78	1,308,464.53
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	825,000.00 505,830.78	1,308,464.53 5,716.76
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	825,000.00 505,830.78	1,308,464.53
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	825,000.00 505,830.78	1,308,464.53 5,716.76
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	825,000.00 505,830.78	1,308,464.53 5,716.76
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	825,000.00 505,830.78	1,308,464.53 5,716.76
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	825,000.00 505,830.78	1,308,464.53 5,716.76
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS N	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description 	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53
in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Redemption of Principal Redemption of Principal Redem	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record dele earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS M Bond inter Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) b bond proceeds	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS M Bond inter Refunded Premium	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Redemption of Principal Redemption of Principal Redem	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53
7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and <u>Reconciliation</u> Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description n of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) bond proceeds on refunded bonds	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53 5,716.76
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Reginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt service on withheld MVLR) a balance as provided in prior school year withheld arest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53 5,716.76
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Reginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53 5,716.76 825,000.00 505,830.78
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53 5,716.76
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53 5,716.76 825,000.00 505,830.78
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del aarnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld withheld withheld withheld payments payments payments payments payments scened on refunded bonds payments payments payments payments payments payments payme	825,000.00 505,830.78	1,308,464.53 5,716.76 33,744.28 289,853.60 1,308,464.53 5,716.76 825,000.00 505,830.78

Lee County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	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 novy mony	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bt Service Current Bond Refunding		
Account <u>#</u> 9299/761	Description 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	bbt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,138,714.66	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,816.89	
3321	CO&DS Distributed		1,108,524.82
3325	Interest on Undistributed CO&DS		32,006.73
To record CC	ADS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	50,898.81	
3323	CO&DS Withheld for Administration		50,898.81
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	1 650 000 00	
9200/710 9200/720	Redemption of Principal Interest	1,650,000.00 627,328.21	
9200/720	SBA Sinking Fund Administration Fees	23,742.95	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	2 222 020 2 7
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	2,233,830.37 9,759.74
11XX	Cash		57,481.05
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	related fees.		
Reconciliatio	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		363,704.01
Plus:			
CO&DS v			2,233,830.37
	rest (revenue on withheld MVLR)		9,759.74
	l bond proceeds on refunded bonds		-
Less:			-
	payments		1,650,000.00
	xpenditure		627,328.21
Interest e	l fees (fees on bond interest above)		23,742.95
Interest e Dues and			-
Interest e Dues and Payments	s to refunded bonds escrow agent		
Interest e Dues and Payments Dues and	s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		-
Interest e Dues and Payments Dues and	fees on refunded bonds (admin and underwriter fees) on refunded bonds	_	

Leon County School District

Entries resu		Dala	Cue alla
F	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322 No gurrant h	CO&DS Withheld for SBE/COBI Bonds and refunding for the 2012-2013 fiscal year.		-
	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable		-
NU ACCIUED I	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	187,634.99	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 725.52	
	Interest	1 20.02	
9200/710	interest		
9200/710 3321	CO&DS Distributed		175,579.55
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		175,579.55 12,780.96
3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To 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 To record CC <u>Fund 100 Ge</u> <u>Account #</u>	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	20.324 97	
3321 3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund	20,324.97	
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Section And Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	20,324.97	12,780.96
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed 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	20,324.97	12,780.96
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Section And Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	20,324.97	12,780.96
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		12,780.96
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am in Article XII, <u>Fund 210 De</u> <u>Account #</u> 9200/710	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	905,000.00	12,780.96
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	905,000.00 278,237.50	12,780.96
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	905,000.00	12,780.96
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents	905,000.00 278,237.50	12,780.96
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	905,000.00 278,237.50	12,780.96 20,324.97
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	905,000.00 278,237.50	12,780.96 20,324.97 - 1,159,093.48
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	905,000.00 278,237.50	12,780.96 20,324.97
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	905,000.00 278,237.50	12,780.96 20,324.97 - 1,159,093.48 5,064.15
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	905,000.00 278,237.50	12,780.96 20,324.97 - 1,159,093.48 5,064.15
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	905,000.00 278,237.50	12,780.96 20,324.97 - 1,159,093.48 5,064.15
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	905,000.00 278,237.50	12,780.96 20,324.97 - 1,159,093.48 5,064.15
3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and <u>Reconciliation</u> Beginning fur Plus:	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description function Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Description Description Description Description Description Description Description Redemption Description Redemption Description Redemption Description Redemption Description Redemption Description Redemption Description Redemption Description Redemption Description Redemption Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description	905,000.00 278,237.50	12,780.96 20,324.97 - 1,159,093.48 5,064.15 32,472.51
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Distribution of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81 1,159,093.48
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v 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 nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatie Beginning fur Plus: CO&DS v Bond inte Refunded	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Distribution of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81 1,159,093.48
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded	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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81 1,159,093.48
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81 1,159,093.48 5,064.15 - - - 905,000.00
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record arr in Article XII, <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/750 9200/761 1114 2010 3322 3326 11XX To record de earnings, and Refunded Premium Less: Principal Interest e	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81 1,159,093.48 5,064.15 - - - 905,000.00 278,237.50
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description no of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81 1,159,093.48 5,064.15 - - - 905,000.00
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81 1,159,093.48 5,064.15 - - - 905,000.00 278,237.50
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (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	905,000.00 278,237.50	12,780.96 20,324.97 1,159,093.48 5,064.15 32,472.51 166,879.81 1,159,093.48 5,064.15 - - - 905,000.00 278,237.50

Levy County School District

	Iting from bond issuance and refunding:	Debit	Credit
		DEDIL	Credit
	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 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2012-2013 fiscal year.		
	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
no accided l	nicital 101 lite 2012-2013 libbal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	32,197.55	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	123.39	
9200/710	Interest		
3321	CO&DS Distributed		30,147.29
	Interest on Undistributed CO&DS		2,173.65
3325			
	D&DS disbursements, investment earnings, and treasury fees.		
To record CO			
To record CC Fund 100 Ge	eneral Fund		
To record CC Fund 100 Ge Account <u>#</u>		3.456.66	
To record CC Fund 100 Ge Account <u>#</u> 7200/310	eneral Fund Description	3,456.66	3.456.66
To record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	eneral Fund Description Professional and Technical Services	3,456.66	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am	eneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	3,456.66	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	3,456.66	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	<u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u>	3,456.66	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	<u> Professional and Technical Services</u> CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u> Professional and Technical Services</u> <u> Description</u>		3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	150,000.00	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	150,000.00 50,850.00	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	150,000.00	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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	150,000.00 50,850.00	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	150,000.00 50,850.00	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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	150,000.00 50,850.00	3,456.66
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	150,000.00 50,850.00	196,840.05
To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII,	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	150,000.00 50,850.00	3,456.66 - 196,840.05 860.01 6,297.75
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	150,000.00 50,850.00	196,840.05 860.01
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	150,000.00 50,850.00	196,840.05 860.01
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	150,000.00 50,850.00	196,840.05 860.01
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees.	150,000.00 50,850.00	196,840.05 860.01 6,297.75
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	150,000.00 50,850.00	196,840.05 860.01 6,297.75
To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun	Emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year	150,000.00 50,850.00	196,840.05 860.01 6,297.75
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N	Emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year	150,000.00 50,850.00	196,840.05 860.01 6,297.75 31,920.87 196,840.05
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/75	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year	150,000.00 50,850.00	196,840.05 860.01 6,297.75 31,920.87 196,840.05
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/761 1114 2210 3326 11XX To record de earnings, and Reconciliatio Refunded	Emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	150,000.00 50,850.00	196,840.05 860.01 6,297.75 31,920.87 196,840.05
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/761 1114 2210 3326 11XX To record de earnings, and Reconciliatio Refunded	emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	150,000.00 50,850.00	196,840.05 860.01 6,297.75 31,920.87 196,840.05
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/750 9200/761 1114 2210 3326 11XX To record de Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less:	emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	150,000.00 50,850.00	196,840.05 860.01 6,297.75 31,920.87 196,840.05
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatie Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Preral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Denotivity 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	150,000.00 50,850.00	196,840.05 860.01 6,297.75 31,920.87 196,840.05 860.01
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	150,000.00 50,850.00	- 196,840.05 860.01 6,297.75 31,920.87 196,840.05 860.01 - 150,000.00 50,850.00
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/730 9200/740 9200/730 9200/74	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld treest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments way of the service is on bond interest above) s to refunded bonds escrow agent	150,000.00 50,850.00	196,840.05 860.01 6,297.75 31,920.87 196,840.05 860.01
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Preral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den 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 f fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	150,000.00 50,850.00	- 196,840.05 860.01 6,297.75 31,920.87 196,840.05 860.01 - 150,000.00 50,850.00
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (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	150,000.00 50,850.00	- 196,840.05 860.01 6,297.75 31,920.87 196,840.05 860.01 - 150,000.00 50,850.00

Liberty County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	upital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - 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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		_
	bt Service, SBE/COBI Bonds		
Account #	Description Cash		
11XX 2210	Accrued Interest Payable	-	-
	nterest for the 2012-2013 fiscal year.		
	,		
Year-end en	tries:	Debit	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	9,031.55	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	23.32	
3321	CO&DS Distributed		8,644.05
3325	Interest on Undistributed CO&DS		410.82
To record CO	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	653.31	
3323	CO&DS Withheld for Administration	000.01	653.31
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
<u>Account #</u> 9200/710	Description Redemption of Principal	25,000.00	
9200/720	Interest	9,900.00	
9200/730	SBA Sinking Fund Administration Fees	717.99	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	c / c =
3322	CO&DS Withheld for SBE/COBI Bonds		34,256.64
3326	SBA Sinking Fund Earnings Cash	-	149.67 1,211.68
1177	t service payments, MVLR withheld for debt service, investment		1,211.08
11XX To record de			
	d related fees.		
To record de earnings, and			
To record de earnings, and Reconciliati	on of activity in fund 210, Debt Service:		
To record de earnings, and Reconciliation Beginning fur			6,430.90
To record de earnings, and Reconciliation Beginning fur Plus:	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		6,430.90
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld		34,256.64
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR)		-
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld		34,256.64
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) I bond proceeds		34,256.64
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) I bond proceeds		34,256.64 149.67
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	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		34,256.64 149.67 25,000.00 9,900.00
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	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)		34,256.64 149.67 25,000.00
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	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) is to refunded bonds escrow agent		34,256.64 149.67 25,000.00 9,900.00
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		34,256.64 149.67 25,000.00 9,900.00
To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		34,256.64 149.67 25,000.00 9,900.00

Madison County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	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 - underwhiter'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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
I1XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued I	nterest for the 2012-2013 fiscal year.		
rear-end en	tries:	Debit	<u>Credit</u>
- 	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	26,198.28	
220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	56.60	
9200/710	Interest		
3321	CO&DS Distributed		25,257.79
3325 To record C(Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		997.09
Fund 100 G	eneral Fund		
Account #	Description	4 505 00	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	1,585.62	1 505 60
	ounts withheld from MVLR for actual administration fees as provided		1,585.62
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	Description Redemption of Principal	60,000.00	
	Interest	20,500.00	
	SBA Sinking Fund Administration Fees	2,392.44	
9200/720		_,,	
9200/720 9200/730	Payments to Refunding Bond Escrow		
9200/720 9200/730 9200/761	Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents		-
9200/720 9200/730 9200/761 9200/761 9210	Cash with Fiscal/Service Agents Accrued Interest Payable	-	-
9200/720 9200/730 9200/761 1114 2210 3322	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	78,864.59
9200/720 9200/730 9200/761 1114 2210 3322 3326	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	344.56
9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		
9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	-	344.56
9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees.	-	344.56
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees.		344.56 3,683.29
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fu	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees.		344.56
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fur Plus:	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees.	-	344.56 3,683.29 15,116.31
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees.	-	344.56 3,683.29 15,116.31 78,864.59
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS 5 Bond inte	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	-	344.56 3,683.29 15,116.31
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees.	-	344.56 3,683.29 15,116.31 78,864.59
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	-	344.56 3,683.29 15,116.31 78,864.59
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded Premium Less:	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	-	344.56 3,683.29 15,116.31 78,864.59
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS 1 Bond inte Refunded Premium Less: Principal	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	-	344.56 3,683.29 15,116.31 78,864.59 344.56
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	-	344.56 3,683.29 15,116.31 78,864.59 344.56 - - 60,000.00
2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) is to refunded bonds escrow agent	-	344.56 3,683.29 15,116.31 78,864.59 344.56 - 60,000.00 20,500.00
2200/720 2200/730 2200/761 114 2210 3322 3326 1XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. On of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) a to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		344.56 3,683.29 15,116.31 78,864.59 344.56 - 60,000.00 20,500.00
2200/720 2200/730 2200/761 114 2210 3322 3326 1XX Fo record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. On of activity in fund 210, Debt Service: nd 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) a to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		344.56 3,683.29 15,116.31 78,864.59 344.56 - 60,000.00 20,500.00

Manatee County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 2715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance I	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued ii	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
			.
Year-end en		<u>Debit</u>	<u>Credit</u>
	upital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	185,253.95	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	961.41	
9200/710	Interest CO&DS Distributed		169,279.00
2224			
3321 3325	Interest on Undistributed CO&DS		16,936.36
3325			,
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		,
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		,
3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	26,933.10	16,936.36
3325 To record CC Fund 100 Ge Account <u>#</u> 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	26,933.10	,
3325 To record CC Fund 100 Ge Account <u>#</u> 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 nounts withheld from MVLR for actual administration fees as provided	26,933.10	16,936.36
3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3323 To record am in Article XII,	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 provided Section 9, Subsection (d) of the Florida Constitution.	26,933.10	16,936.36
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	26,933.10	16,936.36
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	26,933.10	16,936.36
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,100,000.00 529,098.01	16,936.36
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,100,000.00	16,936.36
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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	1,100,000.00 529,098.01	16,936.36
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,100,000.00 529,098.01	16,936.36
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	1,100,000.00 529,098.01	16,936.36
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 1114 2210 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,100,000.00 529,098.01	16,936.36 26,933.10 - 1,599,327.90 6,987.56
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/761 1114 2210 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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Coash	1,100,000.00 529,098.01	16,936.36 26,933.10 - 1,599,327.90
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 1114 2210 3322 3326 11XX To record de	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,100,000.00 529,098.01	16,936.36 26,933.10 - 1,599,327.90 6,987.56
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descriptio	1,100,000.00 529,098.01	16,936.36 26,933.10 - 1,599,327.90 6,987.56
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment a related fees.	1,100,000.00 529,098.01	16,936.36 26,933.10 1,599,327.90 6,987.56 39,503.67
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descriptio	1,100,000.00 529,098.01	16,936.36 26,933.10 - 1,599,327.90 6,987.56
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS N	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 Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment d related fees. Det of activity in fund 210, Debt Service: Not balance as provided in prior school year Not balance as provided prior balance as provided prior balance as provided p	1,100,000.00 529,098.01	16,936.36 26,933.10 2,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71 1,599,327.90
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter	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 Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment d related fees. Det of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	1,100,000.00 529,098.01	16,936.36 26,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment d related fees. Do n of activity in fund 210, Debt Service: nd balance as provided MVLR) Hoond proceeds	1,100,000.00 529,098.01	16,936.36 26,933.10 2,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71 1,599,327.90
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded	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 Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment d related fees. Det of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	1,100,000.00 529,098.01	16,936.36 26,933.10 2,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71 1,599,327.90
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment d related fees. Do n of activity in fund 210, Debt Service: nd balance as provided MVLR) Hoond proceeds	1,100,000.00 529,098.01	16,936.36 26,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71 1,599,327.90 6,987.56
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/750 9200/761 1114 2210 3326 11XX To record del earnings, and Reconciliatio Refunded Premium Less: Principal Interest e	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld payments on refunded bonds payments pa	1,100,000.00 529,098.01	16,936.36 26,933.10 2,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71 1,599,327.90 6,987.56 - - - 1,100,000.00 529,098.01
3325 To record CC Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment d related fees. D of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)	1,100,000.00 529,098.01	16,936.36 26,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71 1,599,327.90 6,987.56
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pareral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Perform Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent	1,100,000.00 529,098.01	16,936.36 26,933.10 2,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71 1,599,327.90 6,987.56 - - - 1,100,000.00 529,098.01
3325 To record CC Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)	1,100,000.00 529,098.01	16,936.36 26,933.10 2,933.10 1,599,327.90 6,987.56 39,503.67 300,569.71 1,599,327.90 6,987.56 - - - 1,100,000.00 529,098.01

Marion County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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 - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 No current bo	CO&DS Withheld for SBE/COBI Bonds and refunding for the 2012-2013 fiscal year.		-
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
2210	Accrued Interest Payable	-	-
No accrued in	nterest for the 2012-2013 fiscal year.		
Veen and an	tuises.	Dahit	Creadit
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description	040 470 44	
11XX 1220	Cash Due from Other Agencies	313,173.11	
9200/730	Dues and Fees (Administrative expense)	- 851.63	
9200/710	Interest	001100	
3321	CO&DS Distributed		299,022.19
3325	Interest on Undistributed CO&DS		15,002.55
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	23,857.86	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
3323 To record am	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		23,857.86
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	Description Redemption of Principal	1,035,000.00	
9200/710	Interest	254,210.40	
9200/730	SBA Sinking Fund Administration Fees	8,514.79	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	1 267 642 05
3322 3326	SBA Sinking Fund Earnings	-	1,267,643.95 5,538.42
11XX	Cash		24,542.82
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	related fees.		
Reconciliation	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		143,988.09
Plus:	a salanoo ao providou in prior sonoor year		1-0,000.09
CO&DS v	withheld		1,267,643.95
	rest (revenue on withheld MVLR)		5,538.42
	I bond proceeds		-
	on refunded bonds		-
Less: Principal	payments		1,035,000.00
•	xpenditure		254,210.40
Dues and	l fees (fees on bond interest above)		8,514.79
	s to refunded bonds escrow agent		-
	I fees on refunded bonds (admin and underwriter fees)		-
Dues and			
Dues and	on refunded bonds	—	- 119,445.27

Martin County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	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 2012-2013 fiscal year.		
	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 - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
	1-1	D-1-1	Questi
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	199,077.60	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 872.04	
9200/730	Interest	072.04	
3321	CO&DS Distributed		184,587.56
3325	Interest on Undistributed CO&DS		15,362.08
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration	,	24,429.60
To record am	nounts withheld from MVLR for actual administration fees as provided		
in 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	915,000.00	
9200/720	Interest	527,870.35	
9200/730	SBA Sinking Fund Administration Fees	13,664.64	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	1 440 000 0 5
3322	CO&DS Withheld for SBE/COBI Bonds		1,419,622.84
3326 11XX	SBA Sinking Fund Earnings Cash	-	6,202.42 30,709.73
	bt service payments, MVLR withheld for debt service, investment		30,709.73
	d related fees.		
0			
	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		293,877.00
	withhold		1 /10 600 94
Plus:			1,419,622.84 6,202.42
Plus: CO&DS	erest (revenue on withheld MVLR)		0,202.42
Plus: CO&DS v Bond inte	erest (revenue on withheld MVLR) d bond proceeds		
Plus: CO&DS v Bond inte Refunded	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		-
Plus: CO&DS v Bond inte Refunded	bond proceeds		-
Plus: CO&DS of Bond inte Refunded Premium Less: Principal	d bond proceeds on refunded bonds payments		- 915,000.00
Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e	d bond proceeds on refunded bonds payments expenditure		527,870.35
Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and	d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		
Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		527,870.35
Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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)		527,870.35
Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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	_	527,870.35

Monroe County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Funu 310 Ga	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bit Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 No. overnovst h	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No coorwod i	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
Year-end en	tries:	Debit	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	56,013.27	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	175.37	
0000/740			
	Interest		53 099 30
9200/710 3321 3325	CO&DS Distributed		53,099.30 3.089.34
3321 3325			53,099.30 3,089.34
3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CC Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CC <u>Fund 100 Ge</u> Account <u>#</u>	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	4.912.83	
3321 3325 To record CC Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	4,912.83	
3321 3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	4,912.83	3,089.34
3321 3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3323 To record am	CO&DS Distributed 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	4,912.83	3,089.34
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am in Article XII,	CO&DS Distributed 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 provided	4,912.83	3,089.34
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am in Article XII,	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution.	4,912.83	3,089.34
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am in Article XII, Fund 210 De <u>Account #</u>	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution.	4,912.83 240,000.00	3,089.34
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	240,000.00 34,161.02	3,089.34
3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am n Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	240,000.00	3,089.34
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, 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. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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	240,000.00 34,161.02	3,089.34
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents	240,000.00 34,161.02	3,089.34
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	240,000.00 34,161.02	3,089.34 4,912.83
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents	240,000.00 34,161.02	3,089.34
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	240,000.00 34,161.02	3,089.34 4,912.83 - 269,509.87
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	240,000.00 34,161.02	3,089.34 4,912.83 - 269,509.87 1,177.51
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	240,000.00 34,161.02	3,089.34 4,912.83 - 269,509.87 1,177.51
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	240,000.00 34,161.02	3,089.34 4,912.83 - 269,509.87 1,177.51
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	240,000.00 34,161.02	3,089.34 4,912.83 - 269,509.87 1,177.51
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Professional and Technical Service Section 9, Subsection (d) of the Florida Constitution. Professional Service, SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	240,000.00 34,161.02	3,089.34 4,912.83 - 269,509.87 1,177.51 6,096.09
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description n of activity in fund 210, Debt Service: withheld	240,000.00 34,161.02	3,089.34 4,912.83 - 269,509.87 1,177.51 6,096.09
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	240,000.00 34,161.02	3,089.34 4,912.83 269,509.87 1,177.51 6,096.09 22,086.59
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded	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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	240,000.00 34,161.02	3,089.34 4,912.83 269,509.87 1,177.51 6,096.09 22,086.59 269,509.87
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium	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 provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	240,000.00 34,161.02	3,089.34 4,912.83 269,509.87 1,177.51 6,096.09 22,086.59 269,509.87
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment d related fees.	240,000.00 34,161.02	3,089.34 4,912.83 ,089.34 4,912.83 269,509.87 1,177.51 6,096.09 22,086.59 269,509.87 1,177.51
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	240,000.00 34,161.02	3,089.34 4,912.83 - 269,509.87 1,177.51 6,096.09 22,086.59 269,509.87 1,177.51 - 240,000.00
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/740 9200/740 9200/740 9200/750 9200/7	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bt of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	240,000.00 34,161.02	3,089.34 4,912.83 269,509.87 1,177.51 6,096.09 22,086.59 269,509.87 1,177.51
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and	CO&DS Distributed 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	240,000.00 34,161.02	3,089.34 4,912.83 ,089.34 4,912.83 269,509.87 1,177.51 6,096.09 22,086.59 269,509.87 1,177.51 - 240,000.00 34,161.02
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	CO&DS Distributed 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 provided Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)	240,000.00 34,161.02	3,089.34 4,912.83 ,089.34 4,912.83 269,509.87 1,177.51 6,096.09 22,086.59 269,509.87 1,177.51 - 240,000.00 34,161.02
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees on bond interest above) s to refunded bonds secrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds	240,000.00 34,161.02	3,089.34 4,912.83 ,089.34 4,912.83 269,509.87 1,177.51 6,096.09 22,086.59 269,509.87 1,177.51 - 240,000.00 34,161.02

Nassau County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current be	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	69,841.19	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	204.64	
9200/710	Interest		
3321 3325	CO&DS Distributed		66,440.89 3.604.94
	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		3,004.94
	abballeonionie, interation carminge, and reading rece.		
	anoral Fund		
Fund 100 Ge			
Fund 100 Ge Account #	Description	5 732 76	
Fund 100 Ge Account <u>#</u> 7200/310	Description Professional and Technical Services	5,732.76	5,732,76
Fund 100 Ge Account <u>#</u> 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	5,732.76	5,732.76
Fund 100 Ge Account # 7200/310 3323 To record am	Description Professional and Technical Services	5,732.76	5,732.76
Fund 100 Ge Account <u>#</u> 7200/310 3323 To record arr n Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	5,732.76	5,732.76
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	5,732.76	5,732.76
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description	5,732.76	5,732.76
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution.		5,732.76
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	235,000.00	5,732.76
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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	235,000.00 81,350.00	5,732.76
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	235,000.00 81,350.00	5,732.76
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	235,000.00 81,350.00	
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	235,000.00 81,350.00	5,732.76 - 310,010.35 1,354.45
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	235,000.00 81,350.00	310,010.35
Fund 100 Ge Account # 7200/310 3323 To record and in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	235,000.00 81,350.00	310,010.35 1,354.45
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	235,000.00 81,350.00	310,010.35 1,354.45
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/761 1114 2210 3322 3326 11XX To record de samings, and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	235,000.00 81,350.00	310,010.35 1,354.45
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	235,000.00 81,350.00	310,010.35 1,354.45
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning function	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Coash Description Description Description Description Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3326 11XX To record de earnings, and Reconciliation Beginning fui Plus: CO&DS N Bond interview	Description Professional and Technical Services CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description not activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR)	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inter Refunded	Description Professional and Technical Services CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description n of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02 310,010.35
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inter Refunded Premium	Description Professional and Technical Services CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description not activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR)	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02 310,010.35
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fui Plus: CO&DS N Bond inter Refunded Premium Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02 310,010.35 1,354.45
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fui Plus: CO&DS of Bond inter Refunded Premium Less: Principal	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02 310,010.35 1,354.45 - 235,000.00
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS of Bond inter Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02 310,010.35 1,354.45
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS m Bond inter Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld errest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xxpenditure	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02 310,010.35 1,354.45 - 235,000.00 81,350.00
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inter Refunded 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (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)	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02 310,010.35 1,354.45 - 235,000.00 81,350.00
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fun Plus: CO&DS M Bond inter Refunded 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xxpenditure d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	235,000.00 81,350.00	310,010.35 1,354.45 9,272.47 49,577.02 310,010.35 1,354.45 - 235,000.00 81,350.00

Okaloosa County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - 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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
<u>Account #</u> 1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 Na advance	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	<u> </u>	<u></u>
<u>Account #</u> 11XX	Description Cash	111,413.55	
1220	Due from Other Agencies		
9200/730	Dues and Fees (Administrative expense)	583.39	
9200/710	Interest	000.00	
3321	CO&DS Distributed		101,719.80
3325	Interest on Undistributed CO&DS		10,277.14
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	16,343.25	
3323	CO&DS Withheld for Administration	-,	16,343.25
To record am	nounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
<u>Account #</u> 9200/710	Redemption of Principal	775,000.00	
9200/710	Interest	216,825.00	
9200/730	SBA Sinking Fund Administration Fees	13,989.59	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		971,486.95
3326	SBA Sinking Fund Earnings	-	4,244.49
11XX To rooord do	Cash		30,083.15
	bt service payments, MVLR withheld for debt service, investment d related fees.		
carnings, and	ו וטמוטע וססס.		
Reconciliation	on of activity in fund 210, Debt Service:		
Beginning fur	nd balance as provided in prior school year		137,052.39
Plus:			
CO&DS			971,486.95
	erest (revenue on withheld MVLR)		4,244.49
Refunded	bond proceeds		-
	on refunded bonds		-
Premium	novmente		775 000 00
Premium Less:			775,000.00 216,825.00
Premium Less: Principal			
Premium Less: Principal Interest e	xpenditure		1:3 424 54
Premium Less: Principal Interest e Dues and	t fees (fees on bond interest above)		13,989.59 -
Premium Less: Principal Interest e Dues and Payments	expenditure I fees (fees on bond interest above) s to refunded bonds escrow agent		13,989.59 -
Premium Less: Principal Interest e Dues and Payments Dues and	t fees (fees on bond interest above)		13,989.59 - - -
Premium Less: Principal Interest e Dues and Payments Dues and	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	_	13,989.59 - - - 106,969.24

Okeechobee County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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)	-	
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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	iries:	Debit	Credit
		DODA	orean
	pital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	40,325.04	
1220	Due from Other Agencies	+0,525.04	
9200/730	Dues and Fees (Administrative expense)	137.92	
9200/710	Interest		
3321	CO&DS Distributed		38,033.29
3325 To record CC	Interest on Undistributed CO&DS		2,429.67
	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description	0.000 70	
7200/310	Professional and Technical Services	3,863.79	2 962 70
3323 To record am	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided		3,863.79
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	Description Redemotion of Principal	165 000 00	
9200/710	Redemption of Principal Interest	165,000.00 55,100.00	
9200/720	SBA Sinking Fund Administration Fees	3,722.42	
9200/761	Payments to Refunding Bond Escrow	-,	
200,101	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
1114 2210	CO&DS Withheld for SBE/COBI Bonds		215,688.92
1114 2210 3322		-	942.36 7,191.14
1114 2210 3322 3326	SBA Sinking Fund Earnings		
1114 2210 3322 3326 11XX	SBA Sinking Fund Earnings Cash		7,101.14
1114 2210 3322 3326 11XX To record de	SBA Sinking Fund Earnings		7,101.14
1114 2210 3322 3326 11XX Fo record de earnings, and	SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees.		7,101.14
1114 2210 3322 3326 11XX Fo record del earnings, and Reconciliatio	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees.		
1114 2210 3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur	SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees.		35,208.30
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus:	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees.		35,208.30
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld		
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees.		35,208.30 215,688.92
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR)		35,208.30 215,688.92
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. 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		35,208.30 215,688.92
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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		35,208.30 215,688.92 942.36 - 165,000.00
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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		35,208.30 215,688.92 942.36 - - 165,000.00 55,100.00
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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)		35,208.30 215,688.92 942.36 - 165,000.00
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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		35,208.30 215,688.92 942.36 - - 165,000.00 55,100.00
1114 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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) a to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		35,208.30 215,688.92 942.36 - - 165,000.00 55,100.00
1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment I related fees. In 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) a to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		35,208.30 215,688.92 942.36 - - 165,000.00 55,100.00

Orange County School District

Fund 310 Ca		<u>Debit</u>	Credi
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
rear-end en	tviao.	Dahit	Credi
		<u>Debit</u>	<u>Credi</u>
	apital Projects, CO&DS		
Account #	Description		
I1XX	Cash Dua from Other Annabia	2,077,057.21	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 3,755.53	
9200/730	Interest	3,733.33	
3321	CO&DS Distributed		2,014,654.43
3325	Interest on Undistributed CO&DS		66,158.31
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	anaral Fund		
Account #	Description Professional and Technical Services	105,208.47	
Account <u>#</u> 7200/310	Description	105,208.47	105,208.47
<u>Account #</u> 7200/310 3323 Fo record am	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	105,208.47	105,208.47
<u>Account #</u> 7200/310 3323 Fo record am	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	105,208.47	105,208.47
Account <u>#</u> 7200/310 3323 Fo record am n Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	105,208.47	105,208.47
Account <u>#</u> 7200/310 3323 Fo record am n Article XII, Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	105,208.47	105,208.47
Account # 7200/310 3323 Fo record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal	3,795,000.00	105,208.47
Account # 7200/310 3323 Fo record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,795,000.00 1,200,400.00	105,208.47
Account # 7200/310 3323 Fo record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	3,795,000.00	105,208.47
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De 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 provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,795,000.00 1,200,400.00	105,208.47
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	3,795,000.00 1,200,400.00	105,208.47
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	3,795,000.00 1,200,400.00	-
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	3,795,000.00 1,200,400.00	- 4,894,035.10
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	3,795,000.00 1,200,400.00	-
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 1114 1210 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record del parnings, and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Co&DS Withheld for debt service, investment d related fees.	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record deleannings, and Reconciliation Beginning fur	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 12210 3322 3326 11XX Fo record deleanning, and Reconciliation Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 1210 3322 3326 11XX Fo record deleannings, and Reconciliation Beginning fur Plus: CO&DS N	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record deleannings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 9322 9326 11XX Fo record deleanning, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record del parnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den 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	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10 21,382.34 - - 3,795,000.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description no of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10 21,382.34 - - 3,795,000.00 1,200,400.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 9322 9326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Don 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)	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10 21,382.34 - - 3,795,000.00
Account # 7200/310 3323 Fo record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 9210 9322 9326 11XX Fo record del 9322 9326 11XX Fo record del 9326 11XX Fo record del 9336 11XX Fo record del 9337 11XX Fo record del 9337 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pactor SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (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	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10 21,382.34 - - 3,795,000.00 1,200,400.00
Account # 7200/310 3323 Fo record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 9210 9322 9326 11XX Fo record del 9322 9326 11XX Fo record del 9326 11XX Fo record del 9336 11XX Fo record del 9337 11XX Fo record del 9337 11XXX 11XX 11XX 11XXX 11XXX 11XXX 11XXX 11XXX 11XXX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (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)	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10 21,382.34 - - 3,795,000.00 1,200,400.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (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	3,795,000.00 1,200,400.00	- 4,894,035.10 21,382.34 135,492.00 715,584.51 4,894,035.10 21,382.34 - - 3,795,000.00 1,200,400.00

Osceola County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	upital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	upital Projects, CO&DS		
Account #	Description		
11XX	Cash	539,785.61	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,178.35	
9200/710	Interest		
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		520,205.87 20,758.09
	D&DS disbursements, investment earnings, and treasury fees.		20,738.09
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	33,010.62	
3323	CO&DS Withheld for Administration	00,010.02	33,010.62
	ounts withheld from MVLR for actual administration fees as provided		,
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	1,165,000.00	
9200/720	Interest	512,796.37	
9200/730	SBA Sinking Fund Administration Fees	13,224.55	
9200/761	Payments to Refunding Bond Escrow	-	
1114 2210	Cash with Fiscal/Service Agents Accrued Interest Payable	-	-
3322	CO&DS Withheld for SBE/COBI Bonds	-	1,647,491.51
3326	SBA Sinking Fund Earnings	-	7,197.99
11XX	Cash		36,331.42
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	d related fees.		
Reconciliatio	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		285,075.17
Plus:			,
CO&DS			1,647,491.51
	vrest (revenue on withheld MVLR)		7,197.99
	l bond proceeds on refunded bonds		-
Less:			-
	payments		1,165,000.00
	xpenditure		512,796.37
	fees (fees on bond interest above)		13,224.55
Dues and	s to refunded bonds escrow agent		-
Dues and Payments			
Dues and Payments Dues and	fees on refunded bonds (admin and underwriter fees)		-
Dues and Payments Dues and	I fees on refunded bonds (admin and underwriter fees) on refunded bonds	_	248,743.75

Palm Beach County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	<u> </u>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	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 2012-2013 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued II	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,154,811.85	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	3,646.85	
3321	CO&DS Distributed		1,094,214.88
3325	Interest on Undistributed CO&DS		64,243.82
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	102,163.95	
3323	CO&DS Withheld for Administration		102,163.95
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	1 200 000 00	
9200/710 9200/720	Redemption of Principal Interest	4,280,000.00 1,441,043.41	
9200/720	SBA Sinking Fund Administration Fees	33,736.21	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	5,614,551.17 24,530.32
11XX	Cash	-	115,698.13
	bt service payments, MVLR withheld for debt service, investment		-,
To record del	related fees.		
earnings, and	on of activity in fund 210, Debt Service:		
earnings, and Reconciliatio	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		792 134 80
earnings, and Reconciliatio	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		792,134.80
earnings, and Reconciliatio Beginning fur Plus: CO&DS v	nd balance as provided in prior school year withheld		5,614,551.17
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR)		
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds		5,614,551.17
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium	nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR)		5,614,551.17
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		5,614,551.17 24,530.32
earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refundeo Premium Less: Principal	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		5,614,551.17
earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above)		5,614,551.17 24,530.32 - 4,280,000.00
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	And balance as provided in prior school year withheld erest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) is to refunded bonds escrow agent		5,614,551.17 24,530.32 4,280,000.00 1,441,043.41
earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		5,614,551.17 24,530.32 4,280,000.00 1,441,043.41
earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	And balance as provided in prior school year withheld wrest (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		5,614,551.17 24,530.32 4,280,000.00 1,441,043.41

Pasco County School District

	Debit	<u>Credit</u>
Description Cash		
	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Discounts on Sale of Bonds	-	
		-
		-
	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	-	
0		-
5		-
and refunding for the 2012-2013 fiscal year.		
bt Service Advance Bond Refunding		
Cash with Fiscal/Service Agents	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
	-	
5	-	-
Premium on Sale of Refunding Bonds		-
CO&DS Withheld for SBE/COBI Bonds		-
bond refunding for the 2012-2013 fiscal year.		
bt Service, SBE/COBI Bonds		
Description		
Cash Assess between Branchia	-	
		-
tries:	<u>Debit</u>	<u>Credit</u>
pital Projects, CO&DS		
Description		
Cash	300,523.98	
5	- 1 //1 51	
	1,441.51	
CO&DS Distributed		276,571.54
Interest on Undistributed CO&DS		25,393.95
0&DS disbursements, investment earnings, and treasury fees.		
eneral Fund		
Description		
Professional and Technical Services	40,382.82	
		40,382.82
	1 635 000 00	
Interest	782,139.06	
SBA Sinking Fund Administration Fees	36,554.53	
Payments to Refunding Bond Escrow	-	
Cash with Fiscal/Service Agents		-
	-	2,375,233.64
SBA Sinking Fund Earnings	-	2,375,233.04
Cash		68,082.41
bt service payments, MVLR withheld for debt service, investment		
I related fees.		
on of activity in fund 210, Debt Service:		
nd balance as provided in prior school year		467,780.02
vithheld		2,375,233.64
		10,377.54
on refunded bonds		-
payments		1,635,000.00
xpenditure		782,139.06
toop (toop on hand interest should)		36,554.53
I fees (fees on bond interest above)		
s to refunded bonds escrow agent		-
,		- - -
	Cash Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SE/COBI Bonds Premium on Sale of Bonds - SE/COBI Bonds premium on Sale of Bonds - Sel/COBI Bonds particition Parments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's d	plain Projects. COBI Bonds participation Cash

Pinellas County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
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 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 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	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		-
	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwher'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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
	Description		
<u>Account #</u> 11XX	Cash	543,272.00	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,412.39	
9200/710	Interest		
3321	CO&DS Distributed		503,187.16
3325	Interest on Undistributed CO&DS		42,497.23
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description	***	
7200/310	Professional and Technical Services	67,581.36	07 504 65
3323 To record arr	CO&DS Withheld for Administration		67,581.36
	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description	0 775 000 00	
9200/710	Redemption of Principal	2,775,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	1,237,850.00 140,390.95	
9200/750	Payments to Refunding Bond Escrow		
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		3,934,655.48
3326	SBA Sinking Fund Earnings	-	17,190.76
11XX To record del	Cash ht service navments, MVI R withheld for debt service, investment		201,394.71
	bt service payments, MVLR withheld for debt service, investment d related fees.		
0			
Reconciliation	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		905,833.69
Plus:			0.00.00
CO&DS \			3,934,655.48
BODA INTE	erest (revenue on withheld MVLR) d bond proceeds		17,190.76
	on refunded bonds		-
Refunded			-
Refunded			2,775,000.00
Refunded Premium Less:	payments		
Refundeo Premium Less: Principal	payments expenditure		1,237,850.00
Refundeo Premium Less: Principal Interest e			1,237,850.00 140,390.95
Refunded Premium Less: Principal Interest e Dues and Payments	xpenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		
Refunded Premium Less: Principal Interest e Dues and Payments Dues and	expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		
Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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	_	

Polk County School District

	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2012-2013 fiscal year.		
Fund 210 Del	ot 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		-
3322 No gurrant ha	CO&DS Withheld for SBE/COBI Bonds		-
	nd refunding for the 2012-2013 fiscal year.		
Fund 210 Del	ot 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2012-2013 fiscal year.		
Year-end ent Fund 360 Ca	pital Projects, CO&DS	<u>Debit</u>	<u>Credi</u>
Account #	Description		
11XX	Cash	471,150.50	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,792.73	
9200/710 3321	Interest CO&DS Distributed		441,362.02
3325	Interest on Undistributed CO&DS		31,581.21
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	50,222.13	
3323	CO&DS Withheld for Administration	,	50,222.13
To record amo	ounts withheld from MVLR for actual administration fees as provided		
in Article XII, S	Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 210 D</u> el	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	2,170,000.00	
9200/720	Interest	743,766.55	
9200/730	SBA Sinking Fund Administration Fees	36,510.46	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	2,856,557.85
3322 3326	SBA Sinking Fund Earnings	-	2,000,007.00
11XX	Cash	-	81,238.68
	t service payments, MVLR withheld for debt service, investment		- ,200.00
earnings, and			
	n of activity in fund 210, Debt Service:		
Beginning fun Plus:	d balance as provided in prior school year		447,755.34
CO&DS w	ithheld		2,856,557.85
	est (revenue on withheld MVLR)		12,480.48
	bond proceeds		-
	on refunded bonds		-
Premium of			
Less:	avments		2,170,000.00
Less: Principal p			743,766.55
Less: Principal p Interest ex	penditure		
Less: Principal p Interest ex Dues and	rpenditure fees (fees on bond interest above)		36,510.46
Less: Principal p Interest ex Dues and Payments	rpenditure fees (fees on bond interest above) to refunded bonds escrow agent		36,510.46 - -
Less: Principal p Interest ex Dues and Payments Dues and	rpenditure fees (fees on bond interest above)		36,510.46 - - -
Less: Principal p Interest ex Dues and Payments Dues and	xpenditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	_	36,510.46 - - - 366,516.66

Putnam County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	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 2012-2013 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) 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322 No advance l	CO&DS Withheld for SBE/COBI Bonds bond refunding for the 2012-2013 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	80,783.18	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	268.23	
9200/710	Interest		
3321	CO&DS Distributed		76,326.16
3325	Interest on Undistributed CO&DS		4,725.25
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
	nounts withheld from MVLR for actual administration fees as provided		
in 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	325,000.00	
9200/720	Interest	99,191.02	
9200/730	SBA Sinking Fund Administration Fees	6,059.59	
9200/761	Payments to Refunding Bond Escrow	-	
1114 2210	Cash with Fiscal/Service Agents Accrued Interest Payable		-
3322	CO&DS Withheld for SBE/COBI Bonds	-	417,115.50
3326	SBA Sinking Fund Earnings	-	1,822.40
11XX	Cash		11,312.71
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	d related fees.		
Reconciliation	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		61,891.83
Plus:	na salance as provided in prior seriour year		01,031.03
CO&DS \	withheld		417,115.50
	erest (revenue on withheld MVLR)		1,822.40
	d bond proceeds		-
	on refunded bonds		-
Premium Less:	navments		325,000.00
Premium Less: Principal			99,191.02
Premium Less: Principal Interest e	expenditure		
Premium Less: Principal Interest e Dues and	d fees (fees on bond interest above)		6,059.59
Premium Less: Principal Interest e Dues and Payments	xpenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		6,059.59 -
Premium Less: Principal Interest e Dues and Payments Dues and	xpenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		6,059.59 - - -
Premium Less: Principal Interest e Dues and Payments Dues and	y penditure 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	_	6,059.59 - - - 50,579.12

St. Johns County School District

	Iting from bond issuance and refunding:	Debit	Credi
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	bt Service, SBE/COBI Bonds		
_			
<u>Account #</u> 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	rios.	Dobit	Credi
		<u>Debit</u>	creat
	pital Projects, CO&DS		
Account #	Description	240 700 40	
11XX 1220	Cash Due from Other Agencies	240,700.48	
9200/730	Dues and Fees (Administrative expense)	659.24	
9200/710	Interest		
3321	CO&DS Distributed		229,746.31
3325	Interest on Undistributed CO&DS		11,613.4
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
<u>Account #</u> 7200/310	Description Professional and Technical Services	18,468.27	
<u>Account #</u> 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	18,468.27	18,468.27
<u>Account #</u> 7200/310 3323 To record am	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	18,468.27	18,468.27
Account <u>#</u> 7200/310 3323 To record am in Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	18,468.27	18,468.27
Account <u>#</u> 7200/310 3323 To record am in Article XII, Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	18,468.27	18,468.27
Account <u>#</u> 7200/310 3323 To record am in Article XII, Fund 210 De Account <u>#</u>	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		18,468.27
Account <u>#</u> 7200/310 3323 To record am in Article XII, Fund 210 De Account <u>#</u> 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	640,000.00	18,468.27
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		18,468.27
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	640,000.00 360,227.06	18,468.27
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	640,000.00 360,227.06	18,468.27
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	640,000.00 360,227.06	-
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	640,000.00 360,227.06	- 983,003.42
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	640,000.00 360,227.06	- 983,003.42 4,294.80
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	640,000.00 360,227.06	- 983,003.42
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	640,000.00 360,227.06	- 983,003.42 4,294.80
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	640,000.00 360,227.06	- 983,003.42 4,294.80
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	640,000.00 360,227.06	- 983,003.42 4,294.8(28,798.7{
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	640,000.00 360,227.06	- 983,003.42 4,294.80
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	640,000.00 360,227.06	- 983,003.42 4,294.8(28,798.7{ 213,793.01
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	640,000.00 360,227.06	- 983,003.42 4,294.8(28,798.7{
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees.	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliatio Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. ot service payments, MVLR withheld for debt service, investment related fees. out service payments, MVLR withheld for debt service, investment related fees. out service payments, MVLR withheld for debt service, investment related fees. out of activity in fund 210, Debt Service: not proceeds on refunded bonds	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42 4,294.80 -
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. ot service payments, MVLR withheld for debt service, investment related fees. ot service payments, MVLR withheld for debt service, investment related fees. ot of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42 4,294.80 - - 640,000.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments payments	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42 4,294.80 - - 640,000.00 360,227.06
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. ot service payments, MVLR withheld for debt service, investment related fees. ot service on withheld MVLR I balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above)	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42 4,294.80 - - 640,000.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment I related fees. Den of activity in fund 210, Debt Service: ot balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) at orefunded bonds escrow agent	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42 4,294.80 - - 640,000.00 360,227.06
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. ot service payments, MVLR withheld for debt service, investment related fees. ot service on withheld MVLR I balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above)	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42 4,294.80 - - 640,000.00 360,227.06
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) 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) on refunded bonds	640,000.00 360,227.06	- 983,003.42 4,294.80 28,798.78 213,793.01 983,003.42 4,294.80 - - 640,000.00 360,227.06

St. Lucie County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	upital Projects, CO&DS		
Account #			
11XX	<u>Description</u> Cash	461,840.56	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	761.39	
9200/710	Interest		
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		449,189.18
	D&DS disbursements, investment earnings, and treasury fees.		13,412.77
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	21,329.70	
3323	CO&DS Withheld for Administration	21,329.70	21,329.70
	nounts withheld from MVLR for actual administration fees as provided		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	Description Redemption of Principal	790,000.00	
9200/720	Interest	180,213.52	
9200/730	SBA Sinking Fund Administration Fees	9,790.14	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210 3322	Accrued Interest Payable	-	051 /61 10
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	951,461.12 4,156.99
11XX	Cash	-	24,385.55
	bt service payments, MVLR withheld for debt service, investment		.,
	related fees.		
Pacanailiati	on of activity in fund 210, Debt Service:		
			400 000 5 1
Beginning fur Plus:	nd balance as provided in prior school year		109,806.54
CO&DS v	vithheld		951,461.12
	erest (revenue on withheld MVLR)		4,156.99
Refunded	I bond proceeds		-
	on refunded bonds		-
Less:			700 000 0-
Principal			790,000.00
	xpenditure I fees (fees on bond interest above)		180,213.52 9,790.14
	s to refunded bonds escrow agent		
•	I fees on refunded bonds (admin and underwriter fees)		-
	on refunded bonds		_
	palance		85,420.99
Ending fund I			00,420.9

Santa Rosa County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
	pital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	97,004.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	500.48	
9200/710	Interest		
3321	CO&DS Distributed		88,688.53
3325	Interest on Undistributed CO&DS		8,816.52
	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description	44.000 50	
7200/310	Professional and Technical Services	14,020.50	14 000 50
3323 To record am	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		14,020.50
	Section 9, Subsection (d) of the Florida Constitution.		
	botton c, cubbotton (c) of the Frenda Constitution.		
<u>Account #</u> 9200/710	Description Redemption of Principal	610,000.00	
9200/710 9200/720	Interest	237,735.79	
9200/730	SBA Sinking Fund Administration Fees	8,042.67	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	004 000 0-
3322	CO&DS Withheld for SBE/COBI Bonds		831,990.97
3326 11XX	SBA Sinking Fund Earnings Cash	-	3,635.02 20,152.47
	bt service payments, MVLR withheld for debt service, investment		20,102.47
	I related fees.		
0			
	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		135,889.72
Plus: CO&DS v	withheld		831 000 07
	vitneia rest (revenue on withheld MVLR)		831,990.97 3,635.02
	I bond proceeds		-
	on refunded bonds		-
Less:			
Principal			610,000.00
	xpenditure		237,735.79
	l fees (fees on bond interest above)		8,042.67
	s to refunded bonds escrow agent		-
Payments	l fees on refunded honds (admin and underwriter fees)		-
Payments Dues and	I fees on refunded bonds (admin and underwriter fees) on refunded bonds		-
Payments Dues and	on refunded bonds		- 115,737.25

Sarasota County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322 No current br	CO&DS Withheld for SBE/COBI Bonds and refunding for the 2012-2013 fiscal year.		-
	bit Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
Year-end en		<u>Debit</u>	<u>Credit</u>
	upital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	198,034.26	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,027.26	
9200/710	Interest		100.005.04
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		180,965.04 18,096.48
	D&DS disbursements, investment earnings, and treasury fees.		10,000.40
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	28,777.98	
3323	CO&DS Withheld for Administration		28,777.98
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	Description Redemption of Principal	1,165,000.00	
9200/710 9200/720	Interest	574,741.25	
9200/730	SBA Sinking Fund Administration Fees	24,755.45	
9200/761	Payments to Refunding Bond Escrow	-	
1114 2210	Cash with Fiscal/Service Agents Accrued Interest Payable	_	-
3322	CO&DS Withheld for SBE/COBI Bonds	-	1,708,788.98
3326	SBA Sinking Fund Earnings	-	7,465.81
11XX To record del			48,241.91
	bt service payments, MVLR withheld for debt service, investment I related fees.		
-			
	on of activity in fund 210, Debt Service:		000 -
Beginning fur Plus:	nd balance as provided in prior school year		339,760.75
CO&DS V	vithheld		1,708,788.98
Bond inte	rest (revenue on withheld MVLR)		7,465.81
	l bond proceeds		-
Premium Less:	on refunded bonds		-
Principal	payments		1,165,000.00
•	xpenditure		574,741.25
	l fees (fees on bond interest above)		24,755.45
	s to refunded bonds escrow agent		-
Payments	fees on refunded bonds (admin and underwriter fees)		-
Payments Dues and	I fees on refunded bonds (admin and underwriter fees) on refunded bonds		-
Payments Dues and	on refunded bonds	-	- 291,518.84

Seminole County School District

Entrios rosu	Iting from bond issuance and refunding:	Debit	Credit
		Debit	crean
	apital Projects, COBI Bonds		
Account # 1XX	<u>Description</u> Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description 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 Premium on Sale of Refunding Bonds		-
3792 3322	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2012-2013 fiscal year.		
Veer and an	trico.	Dahit	Credit
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	Description	006 400 00	
11XX 1220	Cash Due from Other Agencies	336,138.20	
9200/730	Dues and Fees (Administrative expense)	1,337.33	
9200/710	Interest	,	
3321	CO&DS Distributed		313,916.77
3325 To record C(Interest on Undistributed CO&DS		23,558.76
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	37,464.39	07 40 4 00
3323 To record am	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		37,464.39
	Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	1 /20 000 00	
9200/710 9200/720	Redemption of Principal Interest	1,480,000.00 700,785.84	
9200/720	SBA Sinking Fund Administration Fees	41,757.80	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	044004403
3322 3326	CO&DS Withheld for SBE/COBI Bonds		2,146,244.84 9,377.08
3326 11XX	SBA Sinking Fund Earnings Cash	-	9,377.08 66,921.72
	bt service payments, MVLR withheld for debt service, investment		00,321.72
	d related fees.		
Popparailiati	on of activity in fund 210. Data Samian		
	on of activity in fund 210, Debt Service:		100 700 0-
	nd balance as provided in prior school year		436,709.29
Plue.	withheld		2,146,244.84
Plus: CO&DS v	erest (revenue on withheld MVLR)		9,377.08
CO&DS			-
CO&DS Bond inte Refunded	bond proceeds		-
CO&DS Bond inte Refunded Premium			
CO&DS Bond inte Refunded Premium Less:	d bond proceeds on refunded bonds		4 400 000 0-
CO&DS Bond inte Refunded Premium Less: Principal	d bond proceeds on refunded bonds payments		1,480,000.00
CO&DS Bond inte Refunded Premium Less: Principal Interest e	d bond proceeds on refunded bonds payments expenditure		700,785.84
CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and	d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		700,785.84
CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	d bond proceeds on refunded bonds payments expenditure		
CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and Discount	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	_	700,785.84 41,757.80 - - -
CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	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	_	700,785.84

Sumter County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	-		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2012-2013 fiscal year.		-
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	95,565.94	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense) Interest	146.13	
9200/710 3321	CO&DS Distributed		93,137.84
3325	Interest on Undistributed CO&DS		2,574.23
	0&DS disbursements, investment earnings, and treasury fees.		_,
Fund 100 Ge	eneral Fund		
A			
	Description Professional and Technical Services	4 002 69	
7200/310	Professional and Technical Services	4,093.68	4 003 68
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	4,093.68	4,093.68
7200/310 3323 Fo record am	Professional and Technical Services	4,093.68	4,093.68
7200/310 3323 Fo record am n Article XII,	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	4,093.68	4,093.68
7200/310 3323 Fo record am n Article XII, Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	4,093.68	4,093.68
7200/310 3323 Fo record am n Article XII, Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u>	4,093.68 145,000.00	4,093.68
7200/310 3323 Fo record am n Article XII, Fund 210 De <u>Account #</u> 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	,	4,093.68
7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	145,000.00	4,093.68
7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	145,000.00 34,500.00	4,093.68
7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730 9200/761 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	145,000.00 34,500.00	4,093.68
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	145,000.00 34,500.00	_
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	145,000.00 34,500.00	175,680.48
n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	145,000.00 34,500.00	175,680.48 767.56
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	145,000.00 34,500.00	175,680.48
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	145,000.00 34,500.00	175,680.48 767.56
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	145,000.00 34,500.00	175,680.48 767.56
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	145,000.00 34,500.00	175,680.48 767.56 5,470.72
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	145,000.00 34,500.00	175,680.48 767.56
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	145,000.00 34,500.00	175,680.48 767.56 5,470.72 22,161.82
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fur Plus: CO&DS N	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description 	145,000.00 34,500.00	175,680.48 767.56 5,470.72 22,161.82 175,680.48
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	145,000.00 34,500.00	175,680.48 767.56 5,470.72 22,161.82
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description 	145,000.00 34,500.00	175,680.48 767.56 5,470.72 22,161.82 175,680.48
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) b bond proceeds	145,000.00 34,500.00	175,680.48 767.56 5,470.72 22,161.82 175,680.48
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliationed Beginning fur Plus: CO&DS M Bond inter Refunded Premium	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description n of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) bond proceeds on refunded bonds	145,000.00 34,500.00	175,680.48 767.56 5,470.72 22,161.82 175,680.48
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de parnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description n of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) bond proceeds on refunded bonds	145,000.00 34,500.00	175,680.48 767.56 5,470.72 22,161.82 175,680.48 767.56
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bt service payments, MVLR withheld for debt service, investment a related fees. bt service on withheld MVLR) a balance as provided in prior school year withheld arest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments	145,000.00 34,500.00	- 175,680.48 767.56 5,470.72 22,161.82 175,680.48 767.56 - - 145,000.00
7200/310 3323 To record am n Article XII, Fund 210 De Account # 2200/710 2200/720 2200/720 2200/730 2200/761 1114 2210 3322 3326 11XX To record de aarnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld withheld withheld withheld payments payments payments payments payments scened on refunded bonds payments scened payments scened payments scored payments <td>145,000.00 34,500.00</td> <td>- 175,680.48 767.56 5,470.72 22,161.82 175,680.48 767.56 - - 145,000.00 34,500.00</td>	145,000.00 34,500.00	- 175,680.48 767.56 5,470.72 22,161.82 175,680.48 767.56 - - 145,000.00 34,500.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 2000/710 2000/720 2000/730 2000/761 1114 2210 3322 3326 11XX Fo record de aarnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	145,000.00 34,500.00	- 175,680.48 767.56 5,470.72 22,161.82 175,680.48 767.56 - - 145,000.00 34,500.00
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure f fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	145,000.00 34,500.00	- 175,680.48 767.56 5,470.72 22,161.82 175,680.48 767.56 - - 145,000.00 34,500.00

Suwannee County School District

	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	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 2012-2013 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance I	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued li	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	39,128.86	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	113.42	
3321	CO&DS Distributed		37,244.26
3325	Interest on Undistributed CO&DS		1,998.02
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	3,177.36	
3323	CO&DS Withheld for Administration		3,177.36
	ounts withheld from MVLR for actual administration fees as provided		
To record am			
To record am n Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
To record am n Article XII, Fund 210 De	Section 9, Subsection (d) of the Florida Constitution.		
To record am n Article XII, Fund 210 De Account <u>#</u>	Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	120,000,00	
To record am n Article XII, Fund 210 De Account # 9200/710	Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	130,000.00 44,900.00	
To record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	130,000.00 44,900.00 2,650.02	
To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	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	44,900.00	
To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	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 Cash with Fiscal/Service Agents	44,900.00	
To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	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 Cash with Fiscal/Service Agents Accrued Interest Payable	44,900.00	-
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	44,900.00	- 171,402.38 748.87
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326	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 Cash with Fiscal/Service Agents Accrued Interest Payable	44,900.00	- 171,402.38 748.87 5,398.77
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	44,900.00	748.87
To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	44,900.00	748.87
To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees.	44,900.00	748.87
To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	44,900.00	748.87 5,398.77
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees.	44,900.00	748.87
To record am in Article XII, Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS N	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	44,900.00	748.87 5,398.77 27,930.36 171,402.38
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	44,900.00	748.87 5,398.77 27,930.36
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. Don of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	44,900.00	748.87 5,398.77 27,930.36 171,402.38
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	44,900.00	748.87 5,398.77 27,930.36 171,402.38
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less:	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. Do of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	44,900.00	748.87 5,398.77 27,930.36 171,402.38
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less: Principal	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. Do of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	44,900.00	748.87 5,398.77 27,930.36 171,402.38 748.87 -
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment related fees. b. on of activity in fund 210, Debt Service: nd 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)	44,900.00	748.87 5,398.77 27,930.36 171,402.38 748.87 - - 130,000.00
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment related fees. b. on of activity in fund 210, Debt Service: nd 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) s to refunded bonds escrow agent	44,900.00	748.87 5,398.77 27,930.36 171,402.38 748.87 - - 130,000.00 44,900.00
To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment I related fees. bn of activity in fund 210, Debt Service: nd 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) s to refunded bonds (admin and underwriter fees)	44,900.00	748.87 5,398.77 27,930.36 171,402.38 748.87 - - 130,000.00 44,900.00
To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Section 9, Subsection (d) of the Florida Constitution.	44,900.00	748.87 5,398.77 27,930.36 171,402.38 748.87 - - 130,000.00 44,900.00

Taylor County School District

	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
A accurat #			
<u>Account #</u> 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - 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 2012-2013 fiscal year.		
	bt 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
			-
	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	103,727.07	
1220	Due from Other Agencies	103,727.07	
9200/730	Dues and Fees (Administrative expense)	55.88	
9200/730	Interest	55.00	
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		984.41
	0&DS disbursements, investment earnings, and treasury fees.		001.11
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
	ounts withheld from MVLR for actual administration fees as provided		
n Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	
	CO&DS Withheld for SBE/COBI Bonds		-
3322	SBA Sinking Fund Earnings	-	-
	Cash	-	-
3326 11XX			
3326 11XX To record de	bt service payments, MVLR withheld for debt service, investment		
	bt service payments, MVLR withheld for debt service, investment I related fees.		
3326 11XX To record de earnings, and	related fees.		
3326 11XX To record de earnings, and Reconciliati	n of activity in fund 210, Debt Service:		
3326 11XX To record de earnings, and Reconciliati Beginning fu	related fees.		-
3326 11XX To record de earnings, and Reconciliati Beginning fu Plus:	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year		-
3326 11XX To record de earnings, and Reconciliati Beginning fu Plus: CO&DS	d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld		-
3326 11XX To record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte	a related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)		-
3326 11XX To record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded	a related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) I bond proceeds		- - - -
3326 11XX To record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded Premium	a related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)		- - - - -
3326 11XX To record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded Premium Less:	a related fees. <u>on of activity in fund 210, Debt Service:</u> ad balance as provided in prior school year withheld wrest (revenue on withheld MVLR) I bond proceeds on refunded bonds		- - - -
3326 11XX To record de earnings, and Reconciliati Beginning fui Plus: CO&DS Bond inte Refunded Premium Less: Principal	A related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments		- - - - -
3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e	A related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld wrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure		- - - - - -
3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and	A related fees. on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld wrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)		- - - - - - - -
3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	A related fees. Do of activity in fund 210, Debt Service: and balance as provided in prior school year withheld wrest (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		
3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	A related fees. Do of activity in fund 210, Debt Service: and balance as provided in prior school year withheld wrest (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)		
3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and Discount	A related fees. Do 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) on refunded bonds		
3326 11XX To record de earnings, and Reconciliati Beginning fur Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	A related fees. Do 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) on refunded bonds		

Union County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	upital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ev bond issues for the 2012-2013 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		-
	bit Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		-
	ebt Service, SBE/COBI Bonds		
_			
<u>Account #</u> 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable		-
	nterest for the 2012-2013 fiscal year.		
		Datit	0
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash Dua from Other Agencies	21,551.54	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	43.48	
9200/710	Interest	10.10	
3321	CO&DS Distributed		20,829.12
3325	Interest on Undistributed CO&DS		765.90
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Fund 100 Ge			
Account #	Description		
<u>Account #</u> 7200/310	Professional and Technical Services	1,217.97	4 047 07
<u>Account #</u> 7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	1,217.97	1,217.97
<u>Account #</u> 7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	1,217.97	1,217.97
<u>Account #</u> 7200/310 3323 To record am n Article XII,	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,217.97	1,217.97
Account <u>#</u> 7200/310 3323 To record am n Article XII, Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,217.97	1,217.97
Account <u>#</u> 7200/310 3323 To record am n Article XII, Fund 210 De Account <u>#</u>	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u>		1,217.97
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,217.97 45,000.00 15,183.92	1,217.97
Account # 7200/310 3323 To record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	45,000.00	1,217.97
Account # 7200/310 3323 To record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	45,000.00 15,183.92	1,217.97
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	45,000.00 15,183.92	1,217.97 -
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	45,000.00 15,183.92	-
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	45,000.00 15,183.92	59,150.91
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	45,000.00 15,183.92	-
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	45,000.00 15,183.92	59,150.91 258.43
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	45,000.00 15,183.92	59,150.91 258.43
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	45,000.00 15,183.92	59,150.91 258.43
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	45,000.00 15,183.92	59,150.91 258.43 2,441.36
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	45,000.00 15,183.92	59,150.91 258.43
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Description Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption	45,000.00 15,183.92	59,150.91 258.43 2,441.36
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliationes Beginning fur Plus: CO&DS we Bond inter	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliationes Beginning fur Plus: CO&DS we Bond inter Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07 59,150.91
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07 59,150.91
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliatio Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description n of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR) i bond proceeds on refunded bonds	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07 59,150.91 258.43
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Accrued Interest Payable Co&DS Withheld for debt service, investment a related fees. Description Productive in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07 59,150.91 258.43 - - 45,000.00
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description n of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR) i bond proceeds on refunded bonds	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07 59,150.91 258.43
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07 59,150.91 258.43 - 45,000.00 15,183.92
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: not activity in fund 210, Debt Service: not proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07 59,150.91 258.43 - 45,000.00 15,183.92
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment related fees. Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xxpenditure If fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	45,000.00 15,183.92	59,150.91 258.43 2,441.36 10,951.07 59,150.91 258.43 - 45,000.00 15,183.92

Volusia County School District

E	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bbt 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 - underwhier'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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	ipital Projects, CO&DS		
Account #	Description		
11XX	Cash	336,372.33	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,226.73	
9200/710	Interest	,	
3321	CO&DS Distributed		315,988.69
3325	Interest on Undistributed CO&DS		21,610.37
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
	Professional and Technical Services	34,365.96	
7200/310		,	24 205 00
	CO&DS Withheld for Administration		34,365.96
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		34,365.96
3323 To record am			34,305.90
3323 To record am n Article XII,	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		34,365.96
3323 To record am in Article XII, Fund 210 De	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		34,365.96
3323 To record am n Article XII, Fund 210 De Account <u>#</u>	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description	1 470 000 00	34,305.90
3323 To record am n Article XII, Fund 210 De Account <u>#</u> 9200/710	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	1,470,000.00 509 724 98	34,305.90
3323 To record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	509,724.98	34,305.90
3323 To record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		34,305.90
3323 To record am n Article XII, Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730 9200/761	bounts withheld from MVLR for actual administration fees as provided 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	509,724.98	
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	509,724.98	
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 1210	bounts withheld from MVLR for actual administration fees as provided 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	509,724.98	- 1,940,709.35
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	509,724.98	-
in Article XII,	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	509,724.98	1,940,709.35
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	509,724.98	1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de	Nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Part Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	509,724.98	1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and	accurate Section 9, Subsection (d) of the Florida Constitution. Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	509,724.98	1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	509,724.98	1,940,709.35 8,479.08 51,162.66
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 111XX To record de earnings, and Reconciliation Beginning fur	accurate Section 9, Subsection (d) of the Florida Constitution. Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	509,724.98	1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus:	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees.	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 111XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld withheld wrest (revenue on withheld MVLR)	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld withheld withheld withheld withheld most (revenue on withheld MVLR) b bond proceeds	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium	bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld withheld wrest (revenue on withheld MVLR)	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded Premium Less:	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts withheld from MVLR for actual administration. bounts withelf for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) Boond proceeds on refunded bonds </pre>	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts withheld from MVLR for actual administration. bounts witheld from MVLR for actual administration. bounts witheld for Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments</pre>	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts withheld Florida Constitution. bounts witheled for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure</pre>	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description not activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)</pre>	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts withheld Florida Constitution. bounts witheled for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bn of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld wrest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure</pre>	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35 8,479.08
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	<pre>bounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bounts withheld From MVLR for actual administration. bounds are as provided Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bt dealance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) s to refunded bonds escrow agent bt service as provided bonds escrow agent bt orefunded bond</pre>	509,724.98	1,940,709.35 8,479.08 51,162.66 298,089.69 1,940,709.35 8,479.08

Wakulla County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - 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 2012-2013 fiscal year.		
Fund 210 De	bt 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 - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2012-2013 fiscal year.		
			•
Year-end en		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account #	Description	62 222 95	
11XX 1220	Cash Due from Other Agencies	63,322.85 -	
9200/730	Dues and Fees (Administrative expense)	102.70	
9200/710	Interest		
3321	CO&DS Distributed		61,616.33
3325	Interest on Undistributed CO&DS		1,809.22
To record CC	ADS disbursements, investment earnings, and treasury fees.		
	aneral Fund		
Fund 100 Ge			
Fund 100 Ge Account #	Description		
<u>Account #</u> 7200/310	Description Professional and Technical Services	2,877.12	0.077.40
Account <u>#</u> 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	2,877.12	2,877.12
<u>Account #</u> 7200/310 3323 To record arr	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	2,877.12	2,877.12
Account # 7200/310 3323 Fo record am n Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,877.12	2,877.12
Account <u>#</u> 7200/310 3323 To record am n Article XII, Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,877.12	2,877.12
Account <u>#</u> 7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u>	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		2,877.12
Account <u>#</u> 7200/310 3323 Fo record am n Article XII, Fund 210 De Account <u>#</u> 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,877.12 95,000.00 34,850.00	2,877.12
Account # 7200/310 3323 Fo record am n Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	95,000.00	2,877.12
Account # 7200/310 3323 Fo record am n Article XII, 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 provided 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	95,000.00 34,850.00	2,877.12
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	95,000.00 34,850.00	2,877.12
Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	95,000.00 34,850.00	
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	95,000.00 34,850.00	127,314.55
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	95,000.00 34,850.00	127,314.55 556.25
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	95,000.00 34,850.00	127,314.55
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	95,000.00 34,850.00	127,314.55 556.25
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	95,000.00 34,850.00	127,314.55 556.25
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	95,000.00 34,850.00	127,314.55 556.25
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment a related fees. Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description n of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS M Bond inte Refunded	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description n of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment d related fees. Description Refunded in prior school year withheld proset (revenue on withheld MVLR) Hoond proceeds on refunded bonds	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55 556.25
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. bt service payments, MVLR withheld for debt service, investment d related fees. bt service on withheld MVLR) d balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure l fees (fees on bond interest above)	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55 556.25 - - 95,000.00
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX To record de earnings, and Reconciliation Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds escrow agent	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55 556.25 - - 95,000.00 34,850.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55 556.25 - - 95,000.00 34,850.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 2210 3322 3326 11XX Fo record de earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment d related fees. on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure payments payments </td <td>95,000.00 34,850.00</td> <td>127,314.55 556.25 3,172.80 19,960.51 127,314.55 556.25 - - 95,000.00 34,850.00</td>	95,000.00 34,850.00	127,314.55 556.25 3,172.80 19,960.51 127,314.55 556.25 - - 95,000.00 34,850.00

Walton County School District

Account # 11XX 9200/730 9299/891 3711 3791 No new money Fund 210 Deb Account # 9299/761 9200/730 9200/730 9209/892 3715 3792	ital Projects, COBI Bonds Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2012-2013 fiscal year. t Service Current Bond Refunding	- - -	-
11XX 9200/730 9209/891 3711 3791 No new money Fund 210 Deb Account # 9299/761 9200/730 9200/730 9209/892 3715 3792	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 2012-2013 fiscal year.	- - -	-
9200/730 9200/730 9299/891 3711 3791 No new money Fund 210 Deb Account # 9299/761 9200/730 9200/730 9200/730 9299/892 3715 3792	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 2012-2013 fiscal year.	- - -	-
9200/730 9299/891 3711 3791 No new money Fund 210 Deb Account # 9299/761 9200/730 9200/730 9209/892 3715 3792	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 2012-2013 fiscal year.	-	-
9299/891 3711 3791 No new money Fund 210 Deb Account # 9299/761 9200/730 9200/730 9299/892 3715 3792	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2012-2013 fiscal year.	:	-
3711 3791 No new money Fund 210 Deb Account # 0299/761 0200/730 0200/730 0200/730 0299/892 3715 3792	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2012-2013 fiscal year.	-	-
3791 No new money Fund 210 Deb Account # 0299/761 0200/730 0200/730 0299/892 3715 3792	Premium on Sale of Bonds bond issues for the 2012-2013 fiscal year.		-
No new money Fund 210 Deb Account # 0299/761 0200/730 0200/730 0299/892 0299/892 0215 0299/892 0299/892 0292	bond issues for the 2012-2013 fiscal year.		
Fund 210 Deb Account # 3299/761 3200/730 3200/730 3200/730 3299/892 3715 3792	,		-
Account # 0299/761 0200/730 0200/730 0209/892 8715 8792	t Service Current Bond Refunding		
9299/761 9200/730 9200/730 9299/892 9715 8792			
9200/730 9200/730 9299/892 9715 9792	Description		
9200/730 9299/892 3715 3792	Payments to Refunded Bond Escrow Agent	-	
9299/892 3715 3792	Dues and Fees (Issuance costs - underwriter's discount)	-	
3715 3792	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3792	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	d refunding for the 2012-2013 fiscal year.		
	t Service Advance Bond Refunding		
Account #	Description		
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 3322	CO&DS Withheld for SBE/COBI Bonds		-
	nd refunding for the 2012-2013 fiscal year.		-
und 210 Deb	t Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued int	erest for the 2012-2013 fiscal year.		
Year-end entri	es:	Debit	Credi
Fund 360 Can	ital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	107 165 20	
1220	Due from Other Agencies	107,165.29	
)200/730	Dues and Fees (Administrative expense)	135.50	
9200/710	Interest	100.00	
3321	CO&DS Distributed		104,913.83
3325	Interest on Undistributed CO&DS		2,386.96
To record CO8	DS disbursements, investment earnings, and treasury fees.		
Fund 100 Gen	eral Fund		
<u>Account #</u> 7200/310	Description Professional and Technical Services	2 705 97	
3323	CO&DS Withheld for Administration	3,795.87	3,795.87
	unts withheld from MVLR for actual administration fees as provided		3,795.01
	ection 9, Subsection (d) of the Florida Constitution.		
	t Service, SBE/COBI Bonds		
Account #	Description	100 000 00	
9200/710	Redemption of Principal	120,000.00	
9200/720	Interest	27,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,225.94	
9200/761 I 1 14	Payments to Refunding Bond Escrow	-	
2210	Cash with Fiscal/Service Agents Accrued Interest Payable	_	-
3322	CO&DS Withheld for SBE/COBI Bonds	-	144,348.30
3326	SBA Sinking Fund Earnings	-	630.6
11XX	Cash		4,746.97
	service payments, MVLR withheld for debt service, investment		.,,, 10.01
earnings, and i			
Deecmatiliset	of activity in find 240. Date Camilar		
	of activity in fund 210, Debt Service:		
	balance as provided in prior school year		18,254.79
Plus:			
CO&DS wi			144,348.30
	est (revenue on withheld MVLR)		630.67
	oond proceeds n refunded bonds		-
Dramina -	r rerunded bonds		-
	avmente		120,000.00
Less:			27,500.00
Less: Principal pa	venditure		
Less: Principal pa Interest exp			
Less: Principal pa Interest exp Dues and f	ees (fees on bond interest above)		-
Less: Principal pa Interest exp Dues and f Payments	ees (fees on bond interest above) o refunded bonds escrow agent		27,500.00 2,225.94 - -
Less: Principal pa Interest exp Dues and f Payments Dues and f	ees (fees on bond interest above)		

Washington County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		-
	by bond issues for the 2012-2013 instal year.		
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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	102,689.09	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	70.64	
9200/710 3321	Interest CO&DS Distributed		101,515.31
3325	Interest on Undistributed CO&DS		1.244.42
	0&DS disbursements, investment earnings, and treasury fees.		,
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,978.95	
3323	CO&DS Withheld for Administration		1,978.95
	nounts withheld from MVLR for actual administration fees as provided		
n Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	20,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	9,000.00 1,005.68	
9200/730 9200/761	Payments to Refunding Bond Escrow	-	
1114	Cash with Fiscal/Service Agents		-
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		28,435.74
3326 11XX	SBA Sinking Fund Earnings Cash	-	124.24 1,445.70
	bt service payments, MVLR withheld for debt service, investment		·,0.70
	I related fees.		
	an of optimity in fund 240. Data Complete		
earnings, and	on of activity in tung 210. Dept Service.		6,556.14
earnings, and Reconciliatio	on of activity in fund 210, Debt Service:		0.000.14
earnings, and Reconciliatio	nd balance as provided in prior school year		0,000111
earnings, and Reconciliation Beginning fur	nd balance as provided in prior school year		28,435.74
earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte	nd balance as provided in prior school year vithheld rest (revenue on withheld MVLR)		
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	nd balance as provided in prior school year vithheld rest (revenue on withheld MVLR) I bond proceeds		28,435.74
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium	nd balance as provided in prior school year vithheld rest (revenue on withheld MVLR)		28,435.74
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	nd balance as provided in prior school year vithheld I bond proceeds on refunded bonds		28,435.74 124.24
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	nd balance as provided in prior school year vithheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments		28,435.74 124.24 20,000.00
earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	nd balance as provided in prior school year vithheld I bond proceeds on refunded bonds		28,435.74 124.24
earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	nd balance as provided in prior school year withheld rrest (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		28,435.74 124.24 20,000.00 9,000.00
earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	nd 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) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		28,435.74 124.24 20,000.00 9,000.00
earnings, and Reconciliation Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	nd 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) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		28,435.74 124.24 20,000.00 9,000.00

Brevard Community College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
		DOM	<u>orean</u>
	Description		
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 2012-2013 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
<u>/////////////////////////////////////</u>	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
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		-
No odvoraci	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2012-2013 fiscal year.		
	, , , , , , , , , , , , , , , , ,		
Year-end en		<u>Debit</u>	<u>Credi</u>
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description	011 001 07	
10100	Cash - Cash Disbursements Due from Other Agencies	211,301.27	
64500	Other Services (Admin Charges - State Treasury)	267.26	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)		206,860.41
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V	Vithheld)	4,708.12
	0&DS disbursements, investment earnings, and treasury fees.		
	rent Funds - Unrestricted		
Account #	Description	7 407 40	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,487.10	7,487.10
	ounts withheld from MVLR for actual administration fees as provided		7,407.10
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	245,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	44,969.36	
64500	SBA Sinking Fund Administration Fees	208.07	
	Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	-	
		-	-
	Accrued Interest Pavable		284,792.49
42210	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)		
48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	1,400.23
42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	1,400.23 3,984.71
48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	-	
48100 102XX To record de earnings, and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.		
48100 102XX To record de earnings, and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	-	
48100 102XX To record de earnings, and Reconciliation Beginning fur	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.	-	
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.		3,984.71
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.		3,984.71 22,461.21 284,792.49
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.		3,984.71
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In 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)		3,984.71 22,461.21 284,792.49
48100 102XX To record de earnings, and Reconciliatie Beginning fur Plus: Revenue Revenue Refunded Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In 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) I bond proceeds on refunded bonds		3,984.71 22,461.21 284,792.49 1,400.23
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In 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) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	-	3,984.71 22,461.21 284,792.49 1,400.23 - - 245,000.00
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment Interest o	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds)		3,984.71 22,461.21 284,792.49 1,400.23 - - 245,000.00 44,969.36
48100 102XX To record de earnings, and Reconciliatie Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment Interest o Other Se	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)		3,984.71 22,461.21 284,792.49 1,400.23 - - 245,000.00
48100 102XX To record de earnings, and Reconciliatie Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Se Payment	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds)		3,984.71 22,461.21 284,792.49 1,400.23 - - 245,000.00 44,969.36
48100 102XX To record de earnings, and Reconciliatie Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees) on refunded bonds		3,984.71 22,461.21 284,792.49 1,400.23 - - 245,000.00 44,969.36

Broward College

_	Broward College		
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	expended Plant		
Account #	Description		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwhers 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 2012-2013 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 - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current b	ond refunding for the 2012-2013 fiscal year.		
<u>Fund 210 De</u>	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		-
Ne!	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Cash Accrued Interest Payable	-	-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en	tries	Debit	Credit
		Depit	crealt
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	551,193.25	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	615.54	
68530	Interest		F 10 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR Wit	hheld)	540,965.23 10,843.56
	D&DS disbursements, investment earnings, and treasury fees.		10,040.00
	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	17,244.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	17,244.00
	nounts withheld from MVLR for actual administration fees as provided		
,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
	Description		
69000	Description Payment of Debt Principle (SBE Capital Outlay Bonds)	440,000.00	
69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	440,000.00 163,500.00 432.08	
69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds)	163,500.00	
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 Cash with Fiscal/Service Agents	163,500.00	-
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 Cash with Fiscal/Service Agents Accrued Interest Payable	163,500.00	-
69000 68530 64500 42210	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	163,500.00	- 591,390.77 5.386.64
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 Cash with Fiscal/Service Agents Accrued Interest Payable	163,500.00	- 591,390.77 5,386.64 7,154.67
69000 68530 64500 42210 48100 102XX To record de	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	163,500.00	5,386.64
69000 68530 64500 42210 48100 102XX To record de	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	163,500.00	5,386.64
69000 68530 64500 42210 48100 102XX To record de earnings, 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	163,500.00	5,386.64
69000 68530 64500 42210 48100 102XX To record de earnings, and 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.	163,500.00	5,386.64
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Pon of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year	163,500.00	5,386.64 7,154.67
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Payments - Cash Equivalent of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	163,500.00	5,386.64 7,154.67 77,713.02
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu Plus: Revenue Revenue Refunded 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu Plus: Revenue Refunded Premium Less: Payment Interest of	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd 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)	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77 5,386.64 - - 440,000.00 163,500.00
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu Plus: Revenue Refunder Premium Less: Payment Interest o 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd 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) proces (Admin Charges - SBA)	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77 5,386.64 - - 440,000.00
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd 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) nn Debt (SBE Capital Outlay Bonds) no bet (SBE Capital Outlay Bonds) no terfunded bonds escrow agent	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77 5,386.64 - - 440,000.00 163,500.00
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd 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) proces (Admin Charges - SBA)	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77 5,386.64 - - 440,000.00 163,500.00
69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliati Beginning fu 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den 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) nn Debt (SBE Capital Outlay Bonds) nroces (Admin Charges - SBA) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds	163,500.00	5,386.64 7,154.67 77,713.02 591,390.77 5,386.64 - - 440,000.00 163,500.00

College of Central Florida

	ting from bond issuance and refunding:	Debit	Credit
Fund 7 - Uno	xpended Plant	DENI	
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 mone	y bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
100004111 11	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
	nd refunding for the 2012-2013 fiscal year.		
	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 CO&DS Withheld for SBE/COBI Bonds		-
No advance b	ond refunding for the 2012-2013 fiscal year.		
	rement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	terest for the 2012-2013 fiscal year.		
Year-end ent	ries:	Debit	Credit
	xpended Plant		
Account #			
<u>Account #</u> 10100	Cash - Cash Disbursements	121,082.26	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	124.22	
68530 42210	Interest Revenue - License Tag Fees Appropriation (MVLR)		119,018.15
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	2,188.33
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
• • • •			
Account #	Description		
64500	Other Services (Admin Charges - DOE)	3,480.00	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,480.00	3,480.00
64500 42210 To record ame	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided	3,480.00	3,480.00
64500 42210 To record am in Article XII, \$	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	3,480.00	3,480.00
64500 42210 To record am in Article XII, s Fund 8 - Reti	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness	3,480.00	3,480.00
64500 42210 To record amo in Article XII, S Fund 8 - Reti Account #	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description		3,480.00
64500 42210 To record am in Article XII, 5 Fund 8 - Reti Account # 69000	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	3,480.00 95,000.00 16,570.54	3,480.00
64500 42210 To record am in Article XII, 5 Fund 8 - Reti Account # 69000 68530	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	95,000.00	3,480.00
64500 42210 To record am in Article XII, 5 Fund 8 - Reti Account # 69000 68530	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	95,000.00 16,570.54	3,480.00
64500 42210 To record am in Article XII, 5 Fund 8 - Reti Account # 69000 68530	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	95,000.00 16,570.54	3,480.00
64500 42210 To record am in Article XII, 5 Fund 8 - Reti <u>Account #</u> 69000 68530 64500	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	95,000.00 16,570.54	-
64500 42210 To record am in Article XII, 5 Fund 8 - Reti Account <u>#</u> 69000 68530 64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	95,000.00 16,570.54	3,480.00 - 109,501.85 478.42
64500 42210 To record am in Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	95,000.00 16,570.54	- 109,501.85
64500 42210 To record am in Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	95,000.00 16,570.54	109,501.85 478.42
64500 42210 To record am in Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	95,000.00 16,570.54	109,501.85 478.42
64500 42210 To record amin Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	95,000.00 16,570.54	109,501.85 478.42
64500 42210 To record am in Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	95,000.00 16,570.54	109,501.85 478.42
64500 42210 To record amin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus:	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17
64500 42210 To record amin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17 109,501.85
64500 42210 To record amin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue Revenue	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. en of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17
64500 42210 To record amin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliatio Beginning fun Plus: Revenue - Revenue - Refunded	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17 109,501.85
64500 42210 To record amin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue Refunded Premium Less:	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. m of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17 109,501.85
64500 42210 To record amin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue Refunded Premium Less: Payment of	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. On of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17 109,501.85 478.42 - - 95,000.00
64500 42210 To record amin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliatio Beginning fun Plus: Revenue Refunded Premium Less: Payment of Interest of	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. or of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds)	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17 109,501.85 478.42 - - 95,000.00 16,570.54
64500 42210 To record amo in Article XII, s Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue Refunded Premium Less: Payment of Interest of Other Ser	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Or of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) n bebt (SBE Capital Outlay Bonds) n bebt (SBE Capital Outlay Bonds)	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17 109,501.85 478.42 - - 95,000.00
64500 42210 To record amo in Article XII, s Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue Refunded Premium Less: Payments	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. or of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds)	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17 109,501.85 478.42 - - 95,000.00 16,570.54
64500 42210 To record amo in Article XII, s Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue - Refunded Premium of Less: Payments Dues and	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. rement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. ot of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) observice scow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	95,000.00 16,570.54	- 109,501.85 478.42 5,494.98 16,053.17 109,501.85 478.42 - - 95,000.00 16,570.54

Chipola College

Fund 7 - Une	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
	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 - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
-	Cash	-	
	Accrued Interest Payable		-
No accrued ir	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
_			
<u>Account #</u> 10100	Description Cash - Cash Disbursements	15,359.79	
	Due from Other Agencies		
64500		38.34	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	38.34	
68530 42210	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR)		14,722.77
68530 42210 48100	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W		14,722.77 675.36
58530 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 W &DS disbursements, investment earnings, and treasury fees.		
58530 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 W		
58530 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 W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u>		
58530 42210 48100 To record CC Fund 1 - Cur Account <u>#</u> 64500	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE)		675.36
58530 42210 48100 To record CC Fund 1 - Cur Account <u>#</u> 64500 42210	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	ithheld)	
58530 42210 48100 To record CC Fund 1 - Cur 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 W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided	ithheld)	675.36
58530 42210 48100 To record CC Fund 1 - Cur 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 W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	ithheld)	675.36
58530 42210 48100 Fo record CC Fund 1 - Cur Account # 54500 42210 Fo record am n Article XII,	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided	ithheld)	675.36
58530 42210 48100 Fo record CC Fund 1 - Cur Account # 54500 42210 Fo record am n Article XII,	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	ithheld)	675.36
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irement of Indebtedness</u>	ithheld)	675.36
58530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am n Article XII, 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 W &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	iithheld) 1,074.00	675.36
58530 42210 48100 To record CC <u>Fund 1 - Cur</u> Account <u>#</u> 54500 42210 To record am n Article XII, Fund 8 - Ret Account <u>#</u> 59000	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W &DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	iithheld) 1,074.00 45,000.00	675.36
58530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am n Article XII, 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 W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	ithheld) 1,074.00 45,000.00 12,000.00	675.36
58530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am n Article XII, 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 W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	ithheld) 1,074.00 45,000.00 12,000.00	675.36
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	ithheld) 1,074.00 45,000.00 12,000.00	675.36
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 - 55,803.23
538530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 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 W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees.	ithheld) 1,074.00 45,000.00 12,000.00	675.36
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and Reconciliation	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irrement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Description Fund 8 - Retirement of Indebtedness:	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02
538530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, anc Reconciliation Beginning fur	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees.	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81
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538530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, anc Reconciliation Beginning fur Plus: Revenue	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Description Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23
538530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 538530 54500 42210 48100 102XX To record del earnings, and 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 W 28DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71
538530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and 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 W 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Description Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23
538530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and 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 W 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: 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 W 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: 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 W 08DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. m of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Son of activity of the State	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23 243.81
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 2&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Description (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) N = Debt (SBE Capital Outlay Bonds)	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23 243.81 - 45,000.00
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 422210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sei Payments	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W 2&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. 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) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capita	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23 243.81 - - 45,000.00 12,000.00
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sen Payments Dues and	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W V&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. to of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees)	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23 243.81 - 45,000.00 12,000.00
58530 42210 48100 To record CC Fund 1 - Cur Account # 54500 42210 To record am n Article XII, Fund 8 - Ret Account # 59000 58530 54500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sen Payments Dues and	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W %BDS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) is to refunded bonds	ithheld) 1,074.00 45,000.00 12,000.00	675.36 1,074.00 55,803.23 243.81 4,540.02 13,207.71 55,803.23 243.81 - 45,000.00 12,000.00

Daytona State College

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Duga and Eggs (leguance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
No current be	CO&DS Withheld for SBE/COBI Bonds and refunding for the 2012-2013 fiscal year.		-
	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance I	bond refunding for the 2012-2013 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	99,613.87	
0.4500	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	316.98	
		010.00	
68530 42210	Interest	010.00	94.346.83
68530			94,346.83 5,584.02
68530 42210 48100	Interest Revenue - License Tag Fees Appropriation (MVLR)		
68530 42210 48100 To record CC	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)		
68530 42210 48100 To record CC <u>Fund 1 - Cur</u>	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V &D&DS disbursements, investment earnings, and treasury fees.		
68530 42210 48100 To record CC	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees. rrent Funds - Unrestricted		
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees. Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	Withheld)	
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> <u>Account #</u> 64500 42210 To record am	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 0&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 provided	Withheld)	5,584.02
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> <u>Account #</u> 64500 42210 To record am in Article XII,	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. <u>trent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	Withheld)	5,584.02
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> <u>Account #</u> 64500 42210 To record am in Article XII,	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 0&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 provided	Withheld)	5,584.02
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> Account # 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u>	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 2&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 provided Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description	Withheld) 8,880.00	5,584.02
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 2&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 provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	Withheld) 8,880.00 355,000.00	5,584.02
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 2&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 provided 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)	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 2&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 provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	Withheld) 8,880.00 355,000.00	5,584.02
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 2&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 provided 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 Cash with Fiscal/Service Agents	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 2&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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 2&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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 - 488,773.17
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> 69000 68530 64500 42210 48100	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \ D&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings</u></u>	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record del	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 - 488,773.17 2,135.48
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record del	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 - 488,773.17 2,135.48
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 - 488,773.17 2,135.48
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record arr in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record del earnings, and <u>Reconciliation</u>	Interest 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) rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees.	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 - 488,773.17 2,135.48
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record del earnings, and <u>Reconciliation</u> Beginning fur Plus:	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 208DS 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment a related fees. Description Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record del earnings, and <u>Reconciliation</u> Beginning fur Plus: Revenue	Interest 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) oounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees. Description Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record del earnings, and <u>Reconciliation</u> Beginning fur Plus: Revenue Revenue	Interest 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment t related fees. Description 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)	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record del earnings, and <u>Reconciliation</u> Beginning fur Plus: Revenue Revenue Refunded	Interest 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. 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) Bond proceeds	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17
68530 42210 48100 To record CC <u>Fund 1 - Cur</u> 64500 42210 To record am in Article XII, <u>Fund 8 - Ret</u> <u>Account #</u> 69000 68530 64500 42210 48100 102XX To record del earnings, and <u>Reconciliation</u> Beginning fur Plus: Revenue Revenue Refunded	Interest 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment t related fees. Description 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)	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less:	Interest 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. 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) Bond proceeds	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR 1) Revenue - Interest and Divendends (Interest Earned on MVLR 1) Revenue - Interest and Divendends (Interest Earned on MVLR 1) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Description (MVLR) - License Tag Fees Appropriation (MVLR) SBA Sinking Fund S - Retirement of Indebtedness: nd 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) n Debt (SBE Capital Outlay Bonds)	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17 2,135.48 - - 355,000.00 141,670.52
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Se	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees. Den of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds)	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17 2,135.48 - - 355,000.00
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR N Revenue - Interest and Divendends (Interest Earned on MVLR N Revenue - Interest and Divendends (Interest Earned on MVLR N Revenue - License Tag Fees Appropriation (MVLR) revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees. Description - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) - 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 and Divendends (SBA Sinking Fund Interest Earnings) - 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 and Divendends (SBA Sinking Fund Interest Earnings) - 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 and Divendends (SBA Sinking Fund Interest Earnings) - 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 and Divendends (S	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17 2,135.48 - - 355,000.00 141,670.52
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V 0&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) for activity in Fund 8 - Retirement of Indebtedness: and balance (SBA Sinking Fund Interest Earnings) bord for activity of the prior school year - License Tag Fees Appropriation (MVLR) - Li	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17 2,135.48 - - 355,000.00 141,670.52
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR V D&DS disbursements, investment earnings, and treasury fees. rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees. Description (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) so an refunded bonds	Withheld) 8,880.00 355,000.00 141,670.52	5,584.02 8,880.00 488,773.17 2,135.48 9,820.00 79,454.12 488,773.17 2,135.48 - - 355,000.00 141,670.52

Edison State College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
<u>Fund 210 D</u> e	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	100,289.01	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	194.69	
68530	Interest		
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	hald)	97,054.06 3,429.64
	Revenue - Interest and Divendends (Interest Earned on MVLR With &DS disbursements, investment earnings, and treasury fees.	ineiu)	3,429.04
	abbalochiento, investment carnings, and reasony rees.		
	want Funda I Invastriated		
	rent Funds - Unrestricted		
Account #	Description	5 454 00	
<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	5,454.00	5 454 00
<u>Account #</u> 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	5,454.00	5,454.00
<u>Account #</u> 64500 42210 To record am	<u>Description</u> Other Services (Admin Charges - DOE)	5,454.00	5,454.00
Account <u>#</u> 64500 42210 To record am in Article XII,	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided	5,454.00	5,454.00
Account <u>#</u> 64500 42210 To record am in Article XII, Fund 8 - Ret	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	5,454.00	5,454.00
Account <u>#</u> 64500 42210 To record am in Article XII, Fund 8 - Ret Account <u>#</u>	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	-, -	5,454.00
Account # 64500 42210 To record am in Article XII, 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 provided Section 9, Subsection (d) of the Florida Constitution.	5,454.00 165,000.00 100,445.28	5,454.00
Account # 64500 42210 To record am in Article XII, 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 provided 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	165,000.00	5,454.00
Account # 64500 42210 To record am in Article XII, 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 provided 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	165,000.00 100,445.28	5,454.00
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	165,000.00 100,445.28	5,454.00
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable	165,000.00 100,445.28	
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents	165,000.00 100,445.28	5,454.00 - 261,091.94 1,140.73
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	165,000.00 100,445.28	261,091.94
Account # 64500 42210 To record am in Article XII, 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) iounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	165,000.00 100,445.28	261,091.94 1,140.73
Account # 64500 42210 To record am in Article XII, 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) iounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	165,000.00 100,445.28	261,091.94 1,140.73
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	165,000.00 100,445.28	261,091.94 1,140.73
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment trelated fees.	165,000.00 100,445.28	261,091.94 1,140.73
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) iounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment a related fees. On of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Joounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment a related fees. or of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29 261,091.94
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: 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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment a related fees. On of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29 261,091.94
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. On of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Dond proceeds on refunded bonds	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29 261,091.94 1,140.73
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Den of activity in Fund 8 - Retirement of Indebtedness: od balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29 261,091.94 1,140.73 - 165,000.00
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. On of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Dond proceeds on refunded bonds	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29 261,091.94 1,140.73
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sei Payments	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment arelated fees. 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) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n bebt	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29 261,091.94 1,140.73 - 165,000.00 100,445.28
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sei Payments Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. On of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Ibond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) <td< td=""><td>165,000.00 100,445.28</td><td>261,091.94 1,140.73 13,252.52 70,868.29 261,091.94 1,140.73 - 165,000.00 100,445.28</td></td<>	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29 261,091.94 1,140.73 - 165,000.00 100,445.28
Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sei Payments Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. 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) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n bet (SBE Capital Outlay Bonds) n bet (SBE Capital Outlay Bonds) n both (SBE Capital Outlay Bonds) n bebt (SBE	165,000.00 100,445.28	261,091.94 1,140.73 13,252.52 70,868.29 261,091.94 1,140.73 - 165,000.00 100,445.28

Florida State College at Jacksonville

	ting from bond issuance and refunding:	Debit	<u>Credit</u>
<u>Fund 7 - Une</u>	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
	nd refunding for the 2012-2013 fiscal year.		
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		-
No advance	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
	irement of Indebtedness		
Account #	<u>Description</u> Cash		
	Accrued Interest Payable	-	_
No accrued in	nterest for the 2012-2013 fiscal year.		
		-	• •
Year-end en		<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description	005 000 50	
10100	Cash - Cash Disbursements Due from Other Agencies	285,008.59	
64500	Other Services (Admin Charges - State Treasury)	- 595.20	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)		275,118.67
48100 Tanana 00	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	10,485.12
	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500 42210	Other Services (Admin Charges - DOE)	16,674.00	16 674 00
	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided		16,674.00
	Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	620,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	216,750.00	
04500	SBA Sinking Fund Administration Fees	598.96	
64500	Payments to Refunding Bond Escrow	-	
64500	Cash with Fiscal/Sonvice Acente		-
64500	Cash with Fiscal/Service Agents Accrued Interest Pavable	-	
	Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	-	819,807.33
42210	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	819,807.33 13,114.93
42210 48100 102XX	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	
42210 48100 102XX To record de	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	-	13,114.93
42210 48100 102XX To record de	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	13,114.93
42210 48100 102XX To record del earnings, and	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	-	13,114.93
42210 48100 102XX To record de earnings, and Reconciliatio	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees.	-	13,114.93
42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus:	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	-	13,114.93 4,426.70 91,388.28
42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	-	13,114.93 4,426.70 91,388.28 819,807.33
42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In 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)	-	13,114.93 4,426.70 91,388.28
42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refundeo	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In 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) bond proceeds	-	13,114.93 4,426.70 91,388.28 819,807.33
42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refundeo	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In 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)	-	13,114.93 4,426.70 91,388.28 819,807.33
42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In 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) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	-	13,114.93 4,426.70 91,388.28 819,807.33 13,114.93 - - 620,000.00
42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment Interest o	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds)	-	13,114.93 4,426.70 91,388.28 819,807.33 13,114.93 - - 620,000.00 216,750.00
42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment Interest o Other Se	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In 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) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)	-	13,114.93 4,426.70 91,388.28 819,807.33 13,114.93 - - 620,000.00
42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundeo Premium Less: Payment Interest o Other Se Payments	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. Interest of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) is to refunded bonds escrow agent	-	13,114.93 4,426.70 91,388.28 819,807.33 13,114.93 - - 620,000.00 216,750.00
42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundeo Premium Less: Payment Interest o Other Se Payments Dues and	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In 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) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)	-	13,114.93 4,426.70 91,388.28 819,807.33 13,114.93 - - 620,000.00 216,750.00
earnings, and <u>Reconciliation</u> Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest of Other Se Payments	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. Interest of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) is to refunded bonds escrow agent	-	13,114 4,426 91,388 819,807 13,114 620,000 216,750

Florida Keys Community College

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	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		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No operuod i	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
Year-end en	tries:	Debit	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	12,089.71	
	Due from Other Agencies	-	
64500 68520	Other Services (Admin Charges - State Treasury)	25.49	
68530 42210	Interest Revenue - License Tag Fees Appropriation (MVLR)		11,666.21
48100	Revenue - Interest and Divendends (Interest Earned on MVLR \	Vithheld)	448.99
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		714.00
	ounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	6,000.00	
64500	SBA Sinking Fund Administration Fees	2,451.63	
	Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	-	-
	Accrued Interest Payable	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		35,219.79
48100	SBA Sinking Fund Earnings	-	153.88
102XX To record dol	Investments - Cash Equivalent (SBA)		3,077.96
	bt service payments, MVLR withheld for debt service, investment		
Farmings, and	I related fees.		
Reconciliatio	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fur	nd balance as provided in prior school year		7,909.37
			_
Plus:	- License Tag Fees Appropriation (MVLR)		35,219.79
Revenue	 Interest and Divendends (SBA Sinking Fund Interest Earnings) 		153.88
Revenue Revenue	l bond proceeds		-
Revenue Revenue Refunded	l bond proceeds on refunded bonds		-
Revenue Revenue Refunded	l bond proceeds on refunded bonds		
Revenue Revenue Refundec Premium Less:	•		30,000.00
Revenue Revenue Refundec Premium Less: Payment Interest o	on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds)		6,000.00
Revenue Refundec Premium Less: Payment Interest o Other Set	on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)		-
Revenue Refundec Premium Less: Payment Interest o Other Sel Payments	on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent		6,000.00
Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		6,000.00
Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		6,000.00

Gulf Coast State College

	Gulf Coast State College		
	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	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		-
No new mon	Premium on Sale of Bonds ey bond issues for the 2012-2013 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 - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
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 CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		-
	irement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	34,279.20	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	92.31	
68530 42210	Interest Revenue - License Tag Fees Appropriation (MVLR)		32,745.35
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V	Vithheld)	1,626.16
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	2,586.00	0 500 00
42210 To record arr	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided		2,586.00
	Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
<u>Account #</u> 69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	110,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	30,000.00	
	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	11,150.43	
	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		
	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents		-
64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		- 137,068.65
68530 64500 42210 48100	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		598.86
64500 42210 48100 102XX	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)		
64500 42210 48100 102XX To record del	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		598.86
64500 42210 48100 102XX To record del earnings, and	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.		598.86
64500 42210 48100 102XX To record del earnings, and Reconciliatio	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.		598.86 13,482.92
64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.		598.86
64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus:	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year		598.86 13,482.92 37,388.41
64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.		598.86 13,482.92
64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Refunded	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds		598.86 13,482.92 37,388.41 137,068.65
64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		598.86 13,482.92 37,388.41 137,068.65
64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less:	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in Fund 8 - Retirement of Indebtedness: nd 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		598.86 13,482.92 37,388.41 137,068.65 598.86 -
64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in Fund 8 - Retirement of Indebtedness: nd 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)		598.86 13,482.92 37,388.41 137,068.65 598.86 - - 110,000.00
64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment Interest o	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in Fund 8 - Retirement of Indebtedness: nd 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		598.86 13,482.92 37,388.41 137,068.65 598.86 -
64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundeo Premium Less: Payment Interest o Other Se Payments	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in Fund 8 - Retirement of Indebtedness: nd 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) m Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent		598.86 13,482.92 37,388.41 137,068.65 598.86 - - 110,000.00 30,000.00
64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Se Payments Dues and	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in Fund 8 - Retirement of Indebtedness: nd 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) in Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees)		598.86 13,482.92 37,388.41 137,068.65 598.86 - - 110,000.00 30,000.00
64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Se Payments Dues and	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Dn of activity in Fund 8 - Retirement of Indebtedness: nd 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) m Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees) on refunded bonds		598.86 13,482.92 37,388.41 137,068.65 598.86 - - 110,000.00 30,000.00

Hillsborough Community College

_	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 7 - Une	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 2012-2013 fiscal year.		
	bt 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		-
No ourroat be	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance I	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	_
No accrued in	nterest for the 2012-2013 fiscal year.		
		5 1 %	•
Year-end en		<u>Debit</u>	<u>Credit</u>
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	413,608.72	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	411.86	
68530 42210	Interest		406 765 40
42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR \	Withheld)	406,765.13 7,255.45
	0&DS disbursements, investment earnings, and treasury fees.		,
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	11,538.00	
42210 To record arr	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided		11,538.00
	Section 9. Subsection (d) of the Florida Constitution		
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
		255,000.00	
Fund 8 - Ret Account # 69000 68530	irement of Indebtedness <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	101,700.00	
Fund 8 - Ret Account # 69000	irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		
Fund 8 - Ret Account # 69000 68530	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	101,700.00	
Fund 8 - Ret Account # 69000 68530	irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	101,700.00	
Fund 8 - Ret Account # 69000 68530 64500 42210	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	101,700.00	- 350,896.87
Fund 8 - Ret Account # 69000 68530 64500 42210 48100	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	101,700.00 256.37 - -	- 350,896.87 27,445.96
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	101,700.00	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	101,700.00 256.37 - -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment a related fees.	101,700.00 256.37 - -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment a related fees.	101,700.00 256.37 - -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment a related fees.	101,700.00 256.37 - -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees.	101,700.00 256.37 - -	27,445.96 - - 350,896.87
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment a related fees. 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)	101,700.00 256.37 - -	27,445.96
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refunded	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees. bt delance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds	101,700.00 256.37 - -	27,445.96 - - 350,896.87
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refunded	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment a related fees. 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)	101,700.00 256.37 - -	27,445.96 - - 350,896.87
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	101,700.00 256.37 - -	27,445.96 - 350,896.87 27,445.96 - - 255,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds)	101,700.00 256.37 - -	27,445.96 - 350,896.87 27,445.96 - - 255,000.00 101,700.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Se	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Hond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	101,700.00 256.37 - -	27,445.96 - 350,896.87 27,445.96 - - 255,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Se Payments	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees. Den 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) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent	101,700.00 256.37 - -	27,445.96 - 350,896.87 27,445.96 - - 255,000.00 101,700.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment related fees. Den of activity in Fund 8 - Retirement of Indebtedness: Ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees) on refunded bonds	101,700.00 256.37 - -	27,445.96 - 350,896.87 27,445.96 - - 255,000.00 101,700.00

Indian River State College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
N	Accrued Interest Payable		-
No accrued II	nterest for the 2012-2013 fiscal year.		
Year-end en	ries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	99,142.52	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	275.00	
68530	Interest		04 570 04
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR W	/ithheld)	94,573.01 4,844.51
	28DS disbursements, investment earnings, and treasury fees.		4,044.01
	rent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	7,704.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	1,104.00	7,704.00
	ounts withheld from MVLR for actual administration fees as provided		,
	Section 9, Subsection (d) of the Florida Constitution.		
in Article XII,			
	irement of Indebtedness		
Fund 8 - Ret			
Fund 8 - Ret Account #	irement of Indebtedness	305,000.00	
Fund 8 - Ret Account # 69000 68530	irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	113,236.49	
Fund 8 - Ret Account # 69000 68530	irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		
Fund 8 - Ret Account # 69000 68530	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	113,236.49	
Fund 8 - Ret Account # 69000 68530	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 Cash with Fiscal/Service Agents	113,236.49	-
Fund 8 - Ret Account <u>#</u> 69000 68530 64500	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 Cash with Fiscal/Service Agents Accrued Interest Payable	113,236.49	- 411,322.99
Fund 8 - Ret Account # 69000 68530 64500 42210	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 Cash with Fiscal/Service Agents	113,236.49	- 411,322.99 1,797.10
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	113,236.49	
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	113,236.49	1,797.10
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	113,236.49	1,797.10
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	113,236.49	1,797.10
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	113,236.49	1,797.10
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees.	113,236.49	1,797.10 25,097.47
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. 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)	113,236.49	1,797.10 25,097.47 96,769.14
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refunded	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. 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) bond proceeds	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refundeo Premium	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. 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)	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Revenue Refundeo Premium Less:	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment I related fees. Description Ablance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99 1,797.10
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refundeo Premium Less: Payment	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - 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)	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refundeo Premium Less: Payment Interest o Other Set	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Prior of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99 1,797.10 - - 305,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei Payments	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Phon of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds escrow agent	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99 1,797.10 - - 305,000.00 113,236.49
Fund 8 - Ret Account # 39000 38530 34500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sel Payments Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Phon of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees)	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99 1,797.10 - - 305,000.00 113,236.49
Fund 8 - Ret Account # 39000 38530 34500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sel Payments Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Phon of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees) on refunded bonds	113,236.49	1,797.10 25,097.47 96,769.14 411,322.99 1,797.10 - - 305,000.00 113,236.49

Florida Gateway College

Entries resul	ting from bond issuance and refunding:	Debit	Credit
	expended Plant	2001	<u>o.out</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		-
No now mon	Premium on Sale of Bonds by bond issues for the 2012-2013 fiscal year.		-
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	nd refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued ir	nterest for the 2012-2013 fiscal year.		
Year-end en	ries:	Debit	Credit
	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	84,680.03	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	45.62	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)		83,922.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V	Vithheld)	803.65
To record CC	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	1,278.00	
42210 To rocord om	Revenue - License Tag Fees Appropriation (MVLR)		1,278.00
	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	-	
04000	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
	· · · · · · · · · · · · · · · · · · ·		-
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	
42210 48100 102XX To record dol	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	:	-
48100 102XX To record del	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	-	-
48100 102XX To record del	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	-
48100 102XX To record del earnings, and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	:	-
48100 102XX To record del earnings, and Reconciliatio	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.	-	
48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.	:	-
48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	-	-
48100 102XX To record del earnings, anco Reconciliatio Beginning fur Plus: Revenue Revenue	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	-
48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds		-
48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Refunded Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	:	-
48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds		-
48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. On of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)		-
48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser Payments	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) to refunded bonds escrow agent		-
48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. On of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) sto refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		-
48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment related fees. On of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees) on refunded bonds		-

Lake-Sumter Community College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	expended Plant		<u></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		-
No new mon	Premium on Sale of Bonds ey bond issues for the 2012-2013 fiscal year.		-
	bt 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		-
No ourroat b	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No operuod i	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	66,525.30	
	Due to Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	58.68	
68530	Interest		05 550 40
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR ¹	Withhold)	65,550.18 1,033.80
	0&DS disbursements, investment earnings, and treasury fees.		1,000.00
	rent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	1,644.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	1,044.00	1,644.00
	ounts withheld from MVLR for actual administration fees as provided		1,011.00
	Section 9, Subsection (d) of the Florida Constitution.		
	irement of Indebtedness		
<u>Account #</u> 69000	Description Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	13,250.00	
64500	SBA Sinking Fund Administration Fees	30.98	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
40040	Accrued Interest Payable	-	40 405 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	_	42,405.82 3,561.33
46100 102XX	Investments - Cash Equivalent (SBA)	2,686.17	3,001,00
	bt service payments, MVLR withheld for debt service, investment	_,000.17	
	related fees.		
Poconell'-(on of activity in Fund 9. Detiroment of Indebtedrass		
	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fur Plus:	nd balance as provided in prior school year		-
	- License Tag Fees Appropriation (MVLR)		42,405.82
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		3,561.33
	I bond proceeds		-
Refunded	on refunded bonds		-
Premium Less:			30,000.00
Premium Less: Payment	of Debt Principle (SBE Capital Outlay Bonds)		13,250.00
Premium Less: Payment Interest c	n Debt (SBE Capital Outlay Bonds)		
Premium Less: Payment Interest o Other Se	n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)		30.98
Premium Less: Payment Interest c Other Se Payments	n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent		
Premium Less: Payment Interest of Other Se Payments Dues and	n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)		
Premium Less: Payment Interest of Other Se Payments Dues and	n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	_	

State College of Florida, Manatee-Sarasota

	ting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 7 - Une	xpended 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		-
No nourmono	Premium on Sale of Bonds		-
	y bond issues for the 2012-2013 fiscal year.		
	ot 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 CO&DS Withheld for SBE/COBI Bonds		-
No current bo	nd refunding for the 2012-2013 fiscal year.		
	of Service Advance Bond Refunding		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	ond refunding for the 2012-2013 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	terest for the 2012-2013 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	280,676.52	
	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	151.21	
42210	Revenue - License Tag Fees Appropriation (MVLR)		278,164.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V	Vithheld)	2,663.73
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Curr	ent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	4,236.00	
42210 To record amo	Revenue - License Tag Fees Appropriation (MVLR) bunts withheld from MVLR for actual administration fees as provided		4,236.00
	Section 9, Subsection (d) of the Florida Constitution.		
	.,		
Fund 8 - Poti	rement of Indebtedness		
	rement of Indebtedness		
Account #	Description	-	
<u>Account #</u> 69000		-	
<u>Account #</u> 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	- - -	
<u>Account #</u> 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	- - - -	
<u>Account #</u> 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 Cash with Fiscal/Service Agents	-	-
<u>Account #</u> 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 Cash with Fiscal/Service Agents Accrued Interest Payable	- - - -	-
Account # 69000 68530 64500 42210	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - - -	-
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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record deb	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment		-
Account # 69000 68530 64500 42210 48100 102XX To record deb	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees.	-	-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year	- - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun- 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR)	- - - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun- 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue - 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR)		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue - 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun- Plus: Revenue - Revenue - Refunded Premium of Less: Payment of	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year 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)		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun- Plus: Revenue - Refunded Premium of Less: Payment of Interest or	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year 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)		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun- Plus: Revenue - Refunded Premium of Less: Payment of Interest or Other Ser	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year 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) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue - Refunded Premium of Less: Payment of Interest or Other Sen Payments	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) to refunded bonds escrow agent		-
Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fun Plus: Revenue - Refunded Premium of Less: Payments Interest or Other Sen Payments 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year 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) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)		

Miami Dade College

	Miami Dade College	Dahit	Creatil
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	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		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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 - underwhier'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		-
No ourroat be	CO&DS Withheld for SBE/COBI Bonds		-
	ond refunding for the 2012-2013 fiscal year.		
	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 - underwhier'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		-
No advance l	CO&DS Withheld for SBE/COBI Bonds bond refunding for the 2012-2013 fiscal year.		-
	irement of Indebtedness		
Account #	Description Cash		
	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en		B-11	^
		<u>Debit</u>	Credit
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description	004 570 00	
10100	Cash - Cash Disbursements	924,576.86	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 1,107.72	
68530	Interest	1,107.72	
42210	Revenue - License Tag Fees Appropriation (MVLR)		906,170.71
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	19,513.87
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	31,032.00	
42210 To record arr	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided		31,032.00
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	1 020 000 02	
Fund 8 - Ret Account <u>#</u> 69000	Section 9, Subsection (d) of the Florida Constitution. <u>irement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	1,020,000.00 131,973,82	
Fund 8 - Ret Account # 69000 68530	Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description	1,020,000.00 131,973.82 5,011.72	
Fund 8 - Ret Account # 69000 68530	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)	131,973.82	
Fund 8 - Ret Account # 69000 68530	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 Cash with Fiscal/Service Agents	131,973.82	
Fund 8 - Ret Account # 69000 68530 64500	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 Cash with Fiscal/Service Agents Accrued Interest Payable	131,973.82	-
Fund 8 - Ret Account # 69000 68530 64500 42210	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	131,973.82	- 1,131,597.29 4 944 02
Fund 8 - Ret Account # 69000 68530 64500 42210 48100	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	131,973.82	4,944.02
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	131,973.82	
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	131,973.82	4,944.02
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.	131,973.82	4,944.02
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment a related fees.	131,973.82	4,944.02 20,444.23
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.	131,973.82	4,944.02
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus:	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment a related fees.	131,973.82	4,944.02 20,444.23
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	131,973.82	4,944.02 20,444.23 75,125.56
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refunded	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. 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) I bond proceeds	131,973.82	4,944.02 20,444.23 75,125.56 1,131,597.29
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refundeo Premium	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	131,973.82	4,944.02 20,444.23 75,125.56 1,131,597.29
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refundeo Premium Less:	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds	131,973.82	4,944.02 20,444.23 75,125.56 1,131,597.29 4,944.02 -
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Pon of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	131,973.82	4,944.02 20,444.23 75,125.56 1,131,597.29 4,944.02 - - 1,020,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds	131,973.82	4,944.02 20,444.23 75,125.56 1,131,597.29 4,944.02 -
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Se Payments	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Pon 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) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) is to refunded bonds escrow agent	131,973.82	4,944.02 20,444.23 75,125.56 1,131,597.29 4,944.02 - 1,020,000.00 131,973.82
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Pan 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) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	131,973.82	4,944.02 20,444.23 75,125.56 1,131,597.29 4,944.02 - 1,020,000.00 131,973.82
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment d related fees. Payments 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) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds on refunded bonds	131,973.82	4,944.02 20,444.23 75,125.56 1,131,597.29 4,944.02 - 1,020,000.00 131,973.82

North Florida Community College

Entries resul	ting from bond issuance and refunding:	Debit	Credit
	xpended 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	y bond issues for the 2012-2013 fiscal year.		
	bt Service Current Bond Refunding		
	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	nd refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
	rement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable		-
No accrued ir	terest for the 2012-2013 fiscal year.		
		Dahit	0
Year-end ent		<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	xpended Plant		
Account #	Description	44.070.40	
10100	Cash - Cash Disbursements	44,379.49	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 23.91	
68530	Interest	20.01	
42210	Revenue - License Tag Fees Appropriation (MVLR)		43,982.22
48100	Revenue - Interest and Divendends (Interest Earned on MVLR W	(ithheld)	421.18
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	669.78	
42210 To record on	Revenue - License Tag Fees Appropriation (MVLR)		669.78
	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
runa 8 - Reti	noment of Indoktedness		
	rement of Indebtedness		
	Description		
69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
69000 68530	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	- - -	
69000 68530	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	- - - -	
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 Cash with Fiscal/Service Agents	- - - -	-
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 Cash with Fiscal/Service Agents Accrued Interest Payable	- - - -	-
69000 68530 64500 42210	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	- - - -	-
69000 68530 64500 42210 48100	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- - - -	-
Account # 69000 68530 64500 42210 48100 102XX To record det	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)		-
69000 68530 64500 42210 48100 102XX To record det	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment		-
69000 68530 64500 42210 48100 102XX To record det earnings, 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	- - - - -	-
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliatio	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	- - - -	-
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliatic Beginning fun	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	- - - - -	-
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Photo factivity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year		-
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fun 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. m of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR)		-
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fun 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Photo factivity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year		-
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. M of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	- - - -	-
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Description Of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	- - - - -	
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fun Plus: Revenue Refunded 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Description Of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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)	- - - -	
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium Less: Payment Interest of	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment related fees. Description Abalance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds)		
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium Less: Payment Interest of Other Ser	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment related fees. Description Revenue - License Tag Fees Appropriation (MVLR) 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)		
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium Less: Payment Interest of Other Ser Payments	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description At service payments, MVLR withheld for debt service, investment related fees. Proof activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) to refunded bonds escrow agent		-
69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium Less: Payments Interest of Other Ser Payments 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment related fees. Description Revenue - License Tag Fees Appropriation (MVLR) 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)		

Northwest Florida State College

Lintiles resu	ting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 7 - Une	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
No current be	CO&DS Withheld for SBE/COBI Bonds		-
	and refunding for the 2012-2013 fiscal year.		
	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	ries:	Debit	Credit
	expended Plant	DONI	oroun
<u>Account #</u> 10100	Description Cash - Cash Disbursements	47,530.90	
10100	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	115.23	
68530	Interest		45 040 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR Withhe	1d)	45,616.26 2,029.87
	&DS disbursements, investment earnings, and treasury fees.	id)	2,020.01
	rent Funds - Unrestricted		
	Description		
Account #	Other Services (Admin Charges - DOE)	3,228.00	
64500		-,	3,228.00
	Revenue - License Tag Fees Appropriation (MVLR)		
42210 To record am	ounts withheld from MVLR for actual administration fees as provided		
42210 To record am			
42210 To record am in Article XII,	ounts withheld from MVLR for actual administration fees as provided		
42210 To record am in Article XII, Fund 8 - Ret Account #	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		
42210 To record am in Article XII, Fund 8 - Ret Account <u>#</u> 69000	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1	40,000.00	
42210 To record am in Article XII, Fund 8 - Ret Account <u>#</u> 69000 68530	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds)	29,307.33	
42210 To record am in Article XII, Fund 8 - Ret Account <u>#</u> 69000 68530	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) 1 SBA Sinking Fund Administration Fees 1		
42210 To record am in Article XII, Fund 8 - Ret Account <u>#</u> 69000 68530	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds)	29,307.33	
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable	29,307.33	-
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	29,307.33	- 166,355.74
in Article XII, Fund 8 - Ret <u>Account #</u> 69000 68530 64500 42210 48100	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	29,307.33	726.82
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	29,307.33	
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	29,307.33	726.82
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees.	29,307.33	726.82
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	29,307.33	726.82 4,434.25
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees.	29,307.33	726.82
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. on of activity in Fund 8 - Retirement of Indebtedness: Indebted in prior school year	29,307.33	726.82 4,434.25
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	29,307.33	726.82 4,434.25 19,034.88
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) 5 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	29,307.33	726.82 4,434.25 19,034.88 166,355.74
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) 5 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	29,307.33	726.82 4,434.25 19,034.88 166,355.74
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less:	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	29,307.33	726.82 4,434.25 19,034.88 166,355.74 726.82 -
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	29,307.33	726.82 4,434.25 19,034.88 166,355.74 726.82 - - 140,000.00
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundec Premium Less: Payment Interest o	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <u>irement of Indebtedness</u> <u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Description - 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) n Debt (SBE Capital Outlay Bonds)	29,307.33	726.82 4,434.25 19,034.88 166,355.74 726.82 -
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Set	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Payments and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	29,307.33	726.82 4,434.25 19,034.88 166,355.74 726.82 - - 140,000.00 29,307.33
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sel Payments Dues and	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds (admin and underwriter fees)	29,307.33	726.82 4,434.25 19,034.88 166,355.74 726.82 - - 140,000.00 29,307.33
42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sel Payments Dues and	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) 1 Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) in orefunded bonds of orefunded bonds (admin and underwriter fees) on refunded bonds	29,307.33	726.82 4,434.25 19,034.88 166,355.74 726.82 - - 140,000.00 29,307.33

Palm Beach State College

E	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	xpended 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 mone	y bond issues for the 2012-2013 fiscal year.		
	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
	nd refunding for the 2012-2013 fiscal year.		
	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	ond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	rement of Indebtedness		
Account #	Description		
	Cash	-	
N	Accrued Interest Payable		-
No accrued li	terest for the 2012-2013 fiscal year.		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	285,241.86	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 381.02	
68530	Interest	301.02	
42210	Revenue - License Tag Fees Appropriation (MVLR)		278,910.74
48100 To record CC	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	6,712.14
	&DS disbursements, investment earnings, and treasury fees.		
	rent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	10,674.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	10,074.00	10,674.00
	ounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	rement of Indebtedness		
• • •	Departmention		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	275,000.00	
69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	155,050.00	
69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		
69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	155,050.00	-
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 Cash with Fiscal/Service Agents Accrued Interest Payable	155,050.00	-
69000 68530 64500 42210	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	155,050.00	- 422,015.26 1 843 81
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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	155,050.00	- 422,015.26 1,843.81 10,003.02
	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	155,050.00	1,843.81
69000 68530 64500 42210 48100 102XX To record del	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	155,050.00	1,843.81
69000 68530 64500 42210 48100 102XX To record del earnings, 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	155,050.00	1,843.81
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	155,050.00	1,843.81 10,003.02
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees.	155,050.00	1,843.81
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	155,050.00	1,843.81 10,003.02 86,020.42 422,015.26
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	155,050.00	1,843.81 10,003.02 86,020.42
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Revenue Refunded	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	155,050.00	1,843.81 10,003.02 86,020.42 422,015.26
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Revenue Refunded	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	155,050.00	1,843.81 10,003.02 86,020.42 422,015.26
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. M of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	155,050.00	1,843.81 10,003.02 86,020.42 422,015.26 1,843.81 - - 275,000.00
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment Interest o	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds)	155,050.00	1,843.81 10,003.02 86,020.42 422,015.26 1,843.81 - 275,000.00 155,050.00
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment Interest o Other Set	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. m of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)	155,050.00	1,843.81 10,003.02 86,020.42 422,015.26 1,843.81 - - 275,000.00
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Sel Payments	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. In of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds)	155,050.00	1,843.81 10,003.02 86,020.42 422,015.26 1,843.81 - 275,000.00 155,050.00
69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sei Payments 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. Proof activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	155,050.00	1,843.81 10,003.02 86,020.42 422,015.26 1,843.81 - 275,000.00 155,050.00

Pasco-Hernando Community College

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	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 2012-2013 fiscal year.		-
	bt 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 CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		-
	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 - underwhier'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		-
No advance	CO&DS Withheld for SBE/COBI Bonds bond refunding for the 2012-2013 fiscal year.		-
	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2012-2013 fiscal year.		-
	•		-
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	101,867.47	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 147.78	
68530	Interest	147.70	
42210	Revenue - License Tag Fees Appropriation (MVLR)		99,411.89
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	2,603.36
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	4,140.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		4,140.00
	ounts withheld from MVLR for actual administration fees as provided		
,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	75,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	100,150.00 125.99	
04000	Payments to Refunding Bond Escrow	120.99	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		172,448.11
48100	SBA Sinking Fund Earnings	-	1,268.00
102XX To record del	Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	-	1,559.88
	I related fees.		
0			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		50,006.73
Plus:			470 440 43
	 License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) 		172,448.11 1,268.00
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		1,208.00 -
	on refunded bonds		-
Less:	of Debt Principle (SBE Capital Outlay Bonds)		75,000.00
Less: Payment			100,150.00
Less: Payment Interest o	n Debt (SBE Capital Outlay Bonds)		
Less: Payment Interest o Other Se	n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)		125.99
Less: Payment Interest o Other Se Payments	n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent		125.99 -
Less: Payment Interest o Other Se Payments Dues and	n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		125.99 - - -
Less: Payment Interest o Other Se Payments Dues and	n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	_	125.99 - - - - 48,446.85

Pensacola State College

	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	xpended 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		-
	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
No current ho	CO&DS Withheld for SBE/COBI Bonds nd refunding for the 2012-2013 fiscal year.		-
	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
	rement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued ir	nterest for the 2012-2013 fiscal year.		
Year-end ent	ries:	Debit	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	74,348.48	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	235.30	
68530	Interest		70 400 07
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	70,438.67 4,145.11
	&DS disbursements, investment earnings, and treasury fees.		1,110.111
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	6,591.78	
42210	Revenue - License Tag Fees Appropriation (MVLR)		6,591.78
	ounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	275,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	94,850.00 264.79	
0-000	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		362,421.55
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	5,755.26 1,937.98
	ot service payments, MVLR withheld for debt service, investment		1,001.00
earnings, and			
Reconciliatio	on of activity in Fund 8 - Retirement of Indebtedness:		
	d balance as provided in prior school year		39,991.37
Plus:	ים שמומווטב מש אוטיוטבט ווו אווטו שנווטטו אבמו		39,991.37
	- License Tag Fees Appropriation (MVLR)		362,421.55
Revenue	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		5,755.26
	bond proceeds		-
	on refunded bonds		-
Less: Payment	of Debt Principle (SBE Capital Outlay Bonds)		275,000.00
	n Debt (SBE Capital Outlay Bonds)		94,850.00
Other Ser	vices (Admin Charges - SBA)		264.79
	to refunded bonds escrow agent		-
	fees on refunded bonds (admin and underwriter fees)		-
	on refunded bonds		
	on refunded bonds palance		- 38,053.39

Polk State College

Fund 7 - Unex Account # No new money Fund 210 Det Account #	ing from bond issuance and refunding: <u>opended Plant</u> <u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds / bond issues for the 2012-2013 fiscal year. // 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 - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Promium on Sale of Refunding Bonds Promium on Sale of Refunding Bonds	<u>Debit</u> - - - - - -	<u>Credit</u> - -
Account # No new mone Fund 210 Deb 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 / bond issues for the 2012-2013 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		:
No new money Fund 210 Det 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 / bond issues for the 2012-2013 fiscal year. t 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) Discounts on Refunding Bonds Sale of Refunding Bonds	:	:
Fund 210 Det Account #	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 2012-2013 fiscal year. At 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	:	:
Fund 210 Det Account #	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 2012-2013 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	:	:
Fund 210 Det Account #	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds / bond issues for the 2012-2013 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	- - :	:
Fund 210 Det Account #	Premium on Sale of Bonds / bond issues for the 2012-2013 fiscal year. At 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	:	:
Fund 210 Det Account #	y bond issues for the 2012-2013 fiscal year. t 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	:	
Fund 210 Det Account #	<u>At Service Current Bond Refunding</u> <u>Description</u> Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds	:	
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	- - -	
	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	- - -	
No.com	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	-	
No.com	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
No surrent l	Sale of Refunding Bonds		
No current l	•	-	_
No current l	Premium on Sale of Refunding Bonds		-
No comment	CO&DS Withheld for SBE/COBI Bonds		-
NO CURRENT DOR	nd refunding for the 2012-2013 fiscal year.		
Fund 210 Deb	t Service Advance Bond Refunding		
Account #	Description		
	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Promium on Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
No advance by	and refunding for the 2012-2013 fiscal year.		
	ement of Indebtedness		
Account #	Description		
	Cash	-	
NI-	Accrued Interest Payable		-
No accrued inf	erest for the 2012-2013 fiscal year.		
Year-end entr	ies:	Debit	Credit
Fund 7 - Une	kpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	167,428.94	
64500	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	154.42	
42210	Revenue - License Tag Fees Appropriation (MVLR)		164,863.04
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V	Withheld)	2,720.32
	ADS disbursements, investment earnings, and treasury fees.		
	ent Funds - Unrestricted		
Account #	Description	4 000 00	
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	4,326.00	4,326.00
	ounts withheld from MVLR for actual administration fees as provided		4,520.00
	ection 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Retir	ement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	95,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds)	26,750.00	
64500	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	533.72 -	
	Cash with Fiscal/Service Agents		-
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		119,210.96
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	520.84 2,551.92
	service payments, MVLR withheld for debt service, investment		_,001.02
To record deb			
To record deb earnings, and	related fees.		
To record deb earnings, and Reconciliation	related fees. n of activity in Fund 8 - Retirement of Indebtedness:		14.524.88
To record deb earnings, and Reconciliation	related fees.		14,524.88
To record deb earnings, and Reconciliation Beginning fund Plus: Revenue -	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR)		119,210.96
To record deb earnings, and Reconciliation Beginning fund Plus: Revenue - Revenue -	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)		119,210.96
To record deb earnings, and Reconciliation Beginning func Plus: Revenue - Revenue - Refunded	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds		119,210.96
To record deb earnings, and Reconciliation Beginning func Plus: Revenue - Revenue - Refunded	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)		119,210.96
To record deb earnings, and Reconciliation Beginning fund Plus: Revenue - Revenue - Refunded Premium of Less: Payment of	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds in refunded bonds f Debt Principle (SBE Capital Outlay Bonds)		14,524.88 119,210.96 520.84 - - 95,000.00
To record deb earnings, and Reconciliation Beginning fund Plus: Revenue - Refunded Premium of Less: Payment of Interest on	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds in refunded bonds f Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)		119,210.96 520.84 - 95,000.00 26,750.00
To record deb earnings, and Reconciliation Beginning fund Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds in refunded bonds f Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) rices (Admin Charges - SBA)		119,210.96 520.84 - - 95,000.00
To record deb earnings, and Reconciliation Beginning fund Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv Payments	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds in refunded bonds f Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)		119,210.96 520.84 - 95,000.00 26,750.00
To record deb earnings, and Reconciliation Beginning fund Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv Payments Dues and Discount of	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds in refunded bonds f Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) rices (Admin Charges - SBA) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) n refunded bonds		119,210.96 520.84 95,000.00 26,750.00 533.72
To record deb earnings, and Reconciliation Beginning fund Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv Payments Dues and	related fees. n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds in refunded bonds f Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) rices (Admin Charges - SBA) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) n refunded bonds		119,210.96 520.84 - 95,000.00 26,750.00

St. Johns River State College

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 7 - Une	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
No current bo	CO&DS Withheld for SBE/COBI Bonds and refunding for the 2012-2013 fiscal year.		-
	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance l	bond refunding for the 2012-2013 fiscal year.		
	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	174,130.76	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	93.81	
68530 42210	Interest Revenue - License Tag Fees Appropriation (MVLR)		172,572.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR \	Vithheld)	1,652.57
		,	
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 <u>#</u> 64500	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	2,628.00	
Fund 1 - Cur Account <u>#</u> 64500 42210	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided		2,628.00
Fund 1 - Cur Account <u>#</u> 64500 42210 To record am in Article XII,	rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account #	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000	Image: Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	Image: Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	Image: Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	Image: Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500	Image: Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Image: Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del	Image: Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	Image: Prent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur	Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus:	Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment trelated fees.		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue	Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment drelated fees.		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue	Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment drelated fees.		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Tent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment a related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Refundec Premium Less: Payment	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Description - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) abond proceeds on refunded bonds		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - 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) n bebt (SBE Capital Outlay Bonds)		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Sel	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) oounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Den of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Abond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) n Debt (SBE Capital Out		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Sel Payments	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - 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) n bebt (SBE Capital Outlay Bonds)		2,628.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Sel Payments Dues and	Trent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Barnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Description - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Hond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) n both (

St. Petersburg College

	St. Petersburg College		
Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 7 - Une	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		-
	ey bond issues for the 2012-2013 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 - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
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 CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		-
	irement of Indebtedness		
Account #	Description		
<u>10000unt m</u>	Cash	-	
	Accrued Interest Payable		-
No accrued i	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	264,135.68	
64500	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	416.79	
42210	Revenue - License Tag Fees Appropriation (MVLR)		257,210.24
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	7,342.23
	D&DS disbursements, investment earnings, and treasury fees.		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	11,676.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	11,070.00	11,676.00
	nounts withheld from MVLR for actual administration fees as provided		,
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	350,000.00	
68530 64500	Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	167,639.44 3,097.36	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
42210	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MV/LR)	-	500 510 70
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	509,513.76 2,226.10
102XX	Investments - Cash Equivalent (SBA)		8,996.94
To see a seal of a	bt service payments, MVLR withheld for debt service, investment		
	1 related fees.		
earnings, and	on of activity in Fund 8 - Retirement of Indebtedness:		
earnings, and Reconciliatio Beginning fur			90,809.21
earnings, and Reconciliatid Beginning fur Plus:	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		
earnings, and Reconciliation Beginning fur Plus: Revenue	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR)		509,513.76
earnings, and Reconciliation Beginning fur Plus: Revenue Revenue	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		
earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		509,513.76
earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less:	on of activity in Fund 8 - Retirement of Indebtedness: nd 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		509,513.76 2,226.10
earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	on of activity in Fund 8 - Retirement of Indebtedness: nd 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)		509,513.76 2,226.10 350,000.00
earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	on of activity in Fund 8 - Retirement of Indebtedness: nd 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)		509,513.76 2,226.10
earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payments	on of activity in Fund 8 - Retirement of Indebtedness: nd 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		509,513.76 2,226.10 350,000.00 167,639.44
earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payments Dues and	on of activity in Fund 8 - Retirement of Indebtedness: nd 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 (admin and underwriter fees)		509,513.76 2,226.10 350,000.00 167,639.44
earnings, and <u>Reconciliation</u> Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payments Dues and	on of activity in Fund 8 - Retirement of Indebtedness: nd 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 d fees on refunded bonds (admin and underwriter fees) on refunded bonds		509,513.76 2,226.10 350,000.00 167,639.44

Santa Fe College

Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	nd refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance b	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	rement of Indebtedness		
Account #	Description		
	Cash	-	
N	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end ent	ries:	Debit	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	162,287.36	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	240.73	
68530 42210	Interest Revenue - License Tag Fees Appropriation (MVLR)		158,287.26
48100	Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	4,240.83
	&DS disbursements, investment earnings, and treasury fees.		,
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	6,744.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	6,744.00
	ounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	250,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	39,639.36	
64500	SBA Sinking Fund Administration Fees	5,445.20	
	Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents	-	-
	Accrued Interest Payable	-	-
42210	Revenue - License Tag Fees Appropriation (MVLR)		284,568.74
48100	SBA Sinking Fund Earnings	-	1,243.30
	Investments - Cash Equivalent (SBA)	-	9,272.52
102XX	at convice powerster MV/I D with head for she had a state of the formation		
102XX To record del	ot service payments, MVLR withheld for debt service, investment		
102XX To record del	ot service payments, MVLR withheld for debt service, investment I related fees.		
102XX To record del earnings, and			
102XX To record del earnings, anc Reconciliatic Beginning fur	related fees.		30,516.27
102XX To record del earnings, anc Reconciliatio Beginning fur Plus:	related fees. on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year		
102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue	I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR)		284,568.74
102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue	I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Id balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		
102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	I related fees. In 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) bond proceeds		284,568.74
102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Id balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		284,568.74
102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Refunded Premium Less:	I related fees. In 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) bond proceeds		284,568.74
102XX To record del earnings, and Reconciliatio Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o	 I related fees. In 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) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) 		284,568.74 1,243.30 - - 250,000.00 39,639.36
102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser	 I related fees. In 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) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) 		284,568.74 1,243.30 - - 250,000.00
102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Ser Payments	 I related fees. In 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) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) is to refunded bonds escrow agent 		284,568.74 1,243.30 - - 250,000.00 39,639.36
102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei Payments Dues and	 I related fees. In 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) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) is to refunded bonds (admin and underwriter fees) 		284,568.74 1,243.30 - - 250,000.00 39,639.36
102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei Payments Dues and	 I related fees. In 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) bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) to refunded bonds (admin and underwriter fees) on refunded bonds 		284,568.74 1,243.30 - - 250,000.00 39,639.36

Seminole State College of Florida

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	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 2012-2013 fiscal year.		
	bt 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		-
No current by	CO&DS Withheld for SBE/COBI Bonds and refunding for the 2012-2013 fiscal year.		-
	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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No advance	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2012-2013 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	201,066.22	
	Due from Other Agencies		
64500	Other Services (Admin Charges - State Treasury)	301.35	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)		196,058.98
48100 To rooord CC	Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.	(vitnneid)	5,308.59
	rent Funds - Unrestricted		
Account #	Description	0 440 00	
64500 42210	Other Services (Admin Charges - DOE)	8,442.00	0 442 00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided		8,442.00
	Section 9, Subsection (d) of the Florida Constitution.		
_	irement of Indebtedness		
Account #	Description		
69000 68530	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	275,000.00	
58530 64500	SBA Sinking Fund Administration Fees	89,748.30 7,402.66	
	Payments to Refunding Bond Escrow	-	
	Cash with Fiscal/Service Agents		-
		-	
	Accrued Interest Payable		358,299.02
	Revenue - License Tag Fees Appropriation (MVLR)		
48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	1,565.43
48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	:	1,565.43 12,286.51
48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	:	
48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	:	
48100 102XX To record de earnings, and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	-	
48100 102XX To record de earnings, and Reconciliation Beginning fur	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.	:	
earnings, and Reconciliatid Beginning fur Plus:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees.	:	12,286.51 59,924.82
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	:	12,286.51 59,924.82 358,299.02
48100 102XX To record de earnings, and Reconciliatid Beginning fur Plus: Revenue Revenue	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In 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)	:	12,286.51 59,924.82
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In 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) I bond proceeds	-	12,286.51 59,924.82 358,299.02
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In 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)	-	12,286.51 59,924.82 358,299.02
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In 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) I bond proceeds on refunded bonds	-	12,286.51 59,924.82 358,299.02
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In 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) I bond proceeds	-	12,286.51 59,924.82 358,299.02 1,565.43
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. On of activity in Fund 8 - Retirement of Indebtedness: ad 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) - Interest Bond Bonds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	-	12,286.51 59,924.82 358,299.02 1,565.43 - - 275,000.00
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Refundeo Premium Less: Payment Interest o Other Se Payments	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) is to refunded bonds escrow agent		12,286.51 59,924.82 358,299.02 1,565.43 - - 275,000.00 89,748.30
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad 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) - Interest Berge (SBE Capital Outlay Bonds) on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		12,286.51 59,924.82 358,299.02 1,565.43 - - 275,000.00 89,748.30
48100 102XX To record de earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment I related fees. In of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) - Interest Earnings) - Interest Earnings - Interest Earnings		12,286.51 59,924.82 358,299.02 1,565.43 - - 275,000.00 89,748.30

South Florida Community College

	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	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 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
Year-end en	tries:	Debit	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	89,848.29	
04500	Due from Other Agencies	-	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	48.40	
42210	Revenue - License Tag Fees Appropriation (MVLR)		89,044.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V	(ithheld)	852.69
10100		viti in cita)	002.00
	0&DS disbursements, investment earnings, and treasury fees.		002.00
To record CC			002.00
To record CC	0&DS disbursements, investment earnings, and treasury fees.	viu noid)	002.00
To record CC Fund 1 - Cur Account # 64500	D&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE)	1,356.00	
To record CC Fund 1 - Cur Account <u>#</u> 64500 42210	D&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		1,356.00
To record CC Fund 1 - Cur Account # 64500 42210 To record arr	D&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided		
To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII,	D&DS disbursements, investment earnings, and treasury fees. <u>trent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII,	D&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account #	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record de	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment trelated fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment a related fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur	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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment trelated fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus:	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 provided 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) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment a related fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue	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 provided 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment a related fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	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 provided 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) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. On of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less:	DabS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record arr in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments	D&DS disbursements, investment earnings, and treasury fees.		
To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Se Payments Dues and	D&DS disbursements, investment earnings, and treasury fees.		

Tallahassee Community College

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
Account #	Description		
	Cash Duce and Eace (Isculance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2012-2013 fiscal year.		
Fund 210 De	bt 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		-
	CO&DS Withheld for SBE/COBI Bonds		-
No current bo	and refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
No operuod i	Accrued Interest Payable nterest for the 2012-2013 fiscal year.		-
NU accided in			
Year-end en	tries:	Debit	Credit
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	95,482.99	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	258.73	
68530 42210	Interest Revenue - License Tag Fees Appropriation (MVLR)		91,183.96
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V	Vithheld)	4,557.76
	ADS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	7,248.00
	ounts withheld from MVLR for actual administration fees as provided		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Rot	irement of Indebtedness		
	Description		
<u>Account #</u> 69000	Description Payment of Debt Principle (SBE Capital Outlay Bonds)	220,000.00	
<u>Account #</u> 69000 68530	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	171,287.50	
<u>Account #</u> 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees		
<u>Account #</u> 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	171,287.50	<u>.</u>
<u>Account #</u> 69000 68530	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	171,287.50	-
<u>Account #</u> 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	171,287.50	- 384,768.04
Account # 69000 68530 64500 42210 48100	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	171,287.50	1,681.08
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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	171,287.50	
Account # 69000 68530 64500 42210 48100 102XX To record del	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	171,287.50	1,681.08
Account # 69000 68530 64500 42210 48100 102XX To record del	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	171,287.50	1,681.08
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	171,287.50	1,681.08
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliatio Beginning fur	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees.	171,287.50	1,681.08
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. Payments of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	171,287.50	1,681.08 21,583.36 120,214.84
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment I related fees. Den of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment I related fees. Den of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	171,287.50	1,681.08 21,583.36 120,214.84
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment I related fees. Det 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) bond proceeds	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment I related fees. Den of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Revenue Refundeo 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Det service payments, MVLR withheld for debt service, investment I related fees. Det 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) bond proceeds	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refundeo Premium Less: Payment Interest o	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment related fees. Den of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds)	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04 1,681.08 - - 220,000.00 171,287.50
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Set	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment related fees. Den of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04 1,681.08 - - 220,000.00
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Sel Payments	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment related fees. Definition of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Ibond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds escrow agent	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04 1,681.08 - - 220,000.00 171,287.50
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Sel Payments 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dot service payments, MVLR withheld for debt service, investment related fees. Description Payments and Divendends (SBA Sinking Fund Interest Earnings) Independent of UNULR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Ibond proceeds On refunded bonds Of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) No Debt (SBE Capital Outlay Bonds) No Debt (SBE Capital Outlay Bonds) Notes (Admin Charges - SBA) St to refunded bonds escrow agent	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04 1,681.08 - - 220,000.00 171,287.50
Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refundec Premium Less: Payment Interest o Other Sel Payments 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 Cash with Fiscal/Service Agents Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Dt service payments, MVLR withheld for debt service, investment related fees. Definition of activity in Fund 8 - Retirement of Indebtedness: ad balance as provided in prior school year - 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) n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	171,287.50	1,681.08 21,583.36 120,214.84 384,768.04 1,681.08 - - 220,000.00 171,287.50

Valencia College

Entries resu			
	Iting from bond issuance and refunding:	Debit	Credit
Fund 7 - Une	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		-
NI	Premium on Sale of Bonds		-
	ey bond issues for the 2012-2013 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description 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 CO&DS Withheld for SBE/COBI Bonds		-
No current bo	ond refunding for the 2012-2013 fiscal year.		
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		-
	CO&DS Withheld for SBE/COBI Bonds		-
	bond refunding for the 2012-2013 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2012-2013 fiscal year.		
Veen and an		Dahit	Creadit.
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	expended Plant		
<u>Account #</u> 10100	Description Cash - Cash Disbursements	262 672 01	
10100		363,672.91	
	Due from Uther Adencies	-	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 580.63	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	580.63	05400400
68530 42210	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR)		354,024.98
68530 42210 48100	Other Services (Admin Charges - State Treasury) Interest Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)		354,024.98 10,228.56
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) D&DS disbursements, investment earnings, and treasury fees.		
68530 42210 48100 To record CC Fund 1 - Cur	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. rrent Funds - Unrestricted		
68530 42210 48100 To record CC Fund 1 - Cur Account #	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. <u>Trent Funds - Unrestricted</u> <u>Description</u>	Withheld)	
68530 42210 48100 To record CC Fund 1 - Cur Account # 64500 42210	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)		
68530 42210 48100 To record CC Fund 1 - Cur 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) 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 provided	Withheld)	10,228.56
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