#### **Alachua County School District**

Credit

<u>Debit</u>

	pital Projects, COBI Bonds		
Account #	Ditai : rejecto, CCD: Denac		
	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - underwiners discounty)  Dues and Fees (Issuance costs - bond finance/admin charges)		
	to the control of the	-	
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 2011-2012 fiscal year.		
	bt Service Bond Refunding		
Account #	Description  Revenue to Refunded Rand Factors Agent		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	<u> </u>		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
		5.17	0 !!
Year-end ent		<u>Debit</u>	Credit
<u>-und 360 Ca</u>	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	169,665.00	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	362.34	
9200/710	Interest	-	
3321	CO&DS Distributed		158,666.01
3325	Interest on Undistributed CO&DS		
			11,361.33
	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
	Professional and Technical Services	15,942.78	
	Troiceoichar and Technical Collice	10,012.70	15,942.78
7200/310	CO&DS Withheld for Administration		
7200/310 3323	CO&DS Withheld for Administration		13,342.70
7200/310 3323 To record am	ounts withheld from MVLR for actual administration fees as provided		13,942.70
7200/310 3323 Fo record am			13,342.70
7200/310 3323 To record am n Article XII,	ounts withheld from MVLR for actual administration fees as provided		13,342.70
7200/310 3323 To record am in Article XII,	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		13,942.70
7200/310 3323 To record am in Article XII, Fund 210 De Account #	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description	690.000.00	13,342.70
7200/310 3323 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	690,000.00 214,750.00	13,342.70
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 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  Description Redemption of Principal Interest	214,750.00	13,342.70
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 3200/710 3200/720 3200/730	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		13,342.76
7200/310 3323 Fo record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210	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 Accrued Interest Payable	214,750.00	
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	214,750.00 517.37 -	
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	214,750.00	888,243.21 -
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	214,750.00 517.37 -	888,243.21 -
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	214,750.00 517.37 -	888,243.21 -
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	214,750.00 517.37 -	888,243.21 -
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delegarnings, and	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	214,750.00 517.37 -	888,243.21 -
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service:	214,750.00 517.37 -	888,243.21 - 17,125.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record dele 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	214,750.00 517.37 -	888,243.21 - 17,125.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record dele earnings, and Reconciliation 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  con of activity in fund 210, Debt Service:  and balance as provided in prior school year	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record dele earnings, and Reconciliation Beginning fur Plus: CO&DS w	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS w 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld arest (revenue on withheld MVLR)	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record delearnings, 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld arest (revenue on withheld MVLR) di bond proceeds	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record delearnings, 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld arest (revenue on withheld MVLR)	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record delearnings, 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld arest (revenue on withheld MVLR) di bond proceeds	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS v 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld arest (revenue on withheld MVLR) di bond proceeds on refunded bonds	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21 (100.84
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld arest (revenue on withheld MVLR) a bond proceeds on refunded bonds  payments	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21 (100.84 - -
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record deleannings, and Reconciliation Beginning fur Plus: CO&DS w 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld brest (revenue on withheld MVLR) brown bonds  payments	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21 (100.84 - - 690,000.00 214,750.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest e Dues and	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld arest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments  xpenditure I fees (fees on bond interest above)	214,750.00 517.37 -	128,700.18 888,243.21 (100.84 - 690,000.00 214,750.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest e Dues and Payments	section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment deletes.  Denote of activity in fund 210, Debt Service:  India balance as provided in prior school year  withheld Interest Payable On of activity in fund 210, Debt Service:  India balance as provided in prior school year  withheld Interest Payable Interest Payable CO&DS Withheld MVLR) Interest Payable Description Des	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21 (100.84 - - 690,000.00 214,750.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS w 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld wrest (revenue on withheld MVLR) di 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)	214,750.00 517.37 -	128,700.18 888,243.21 (100.84 - 690,000.00 214,750.00
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9210 3322 3326 11XX To record delearnings, and Reconciliation 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld wrest (revenue on withheld MVLR) di 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  lees on refunded bonds  refunded bonds  lees on refunded bonds	214,750.00 517.37 -	888,243.21 17,125.00 128,700.18 888,243.21 (100.84 - - 690,000.00 214,750.00 517.37 - -
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS w 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld wrest (revenue on withheld MVLR) di 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  lees on refunded bonds  refunded bonds  lees on refunded bonds	214,750.00 517.37 -	888,243.21 - 17,125.00 128,700.18 888,243.21 (100.84 - - 690,000.00 214,750.00

#### **Baker County School District**

<u>Credit</u>

<u>Debit</u>

Fund 310 Ca <sub>l</sub> Account # 11XX	pital Projects, COBI Bonds		
	<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)		
		-	
299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
lo new mone	y bond issues for the 2011-2012 fiscal year.		
und 210 Del	bt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	86,183.71	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	28.66	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	196.13	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		80,000.00
3792	Premium on Sale of Refunding Bonds		6,408.50
3322	CO&DS Withheld for SBE/COBI Bonds		0,400.50
			-
	Series 2002B for amounts maturing in 2013-2015 and		
•	series 2003A for amounts maturing in 2014-2023.		
	ot Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
1XX	Cash	-	
2210	Accrued Interest Payable		-
lo accrued in	terest for the 2011-2012 fiscal year.		
ear-end ent	ries:	Debit	Credi
	pital Projects, CO&DS		
Account # I1XX	<u>Description</u> Cash	51,461.06	
1220		31,401.00	
9200/730	Due from Other Agencies	- 64.67	
	Dues and Fees (Administrative expense)	04.07	
)200/710	Interest	-	40.000.40
3321	CO&DS Distributed		49,603.40
3325 5	Interest on Undistributed CO&DS		1,922.33
	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Account #	Description		
_	Professional and Technical Services	2,453.01	
7200/310	CO&DS Withheld for Administration	·	2,453.01
7200/310 3323			
3323	ounts withheld from MVLR for actual administration fees as provided		
3323 Fo record amo	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
3323 To record amon Article XII, S	Section 9, Subsection (d) of the Florida Constitution.		
3323 To record amon Article XII, S Tund 210 Del	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds		
3323 Fo record amon Article XII, \$ Fund 210 Del Account #	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description	00.000.00	
3323 To record amon Article XII, S Fund 210 Del Account # 9200/710	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal	90,000.00	
3323 To record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	23,500.00	
3323 For record amon Article XII, S Fund 210 Del Account # 3200/710 3200/720 3200/730	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees		
3323 For record amon Article XII, S Fund 210 Del Account # 3200/710 3200/720 3200/730 3210	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	23,500.00	
3323 For record amon Article XII, S Fund 210 Del Account # 0200/710 0200/720 0200/730 0210 0322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	23,500.00 64.93 -	111,477.59
323 o record amon Article XII, S Fund 210 Del Account # 1200/710 1200/720 1200/730 1210 1322 1326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	23,500.00	-
323 o record amon a Article XII, 5 Fund 210 Del Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	23,500.00 64.93 -	-
323 To record among Article XII, Stand 210 Del Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	23,500.00 64.93 -	111,477.59 - 2,100.00
323 To record among Article XII, Stand 210 Del Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	23,500.00 64.93 -	-
a323 Fo record amon Article XII, S Fund 210 Del Account # 2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record deb 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	23,500.00 64.93 -	-
a323 Fo record amon Article XII, S Fund 210 Del Account # a200/710 a200/720 a200/730 a210 a322 a326 a1XX Fo record deb 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 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.	23,500.00 64.93 -	2,100.00
a323 To record amon Article XII, S Fund 210 Del Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb 12x arnings, 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 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.  On of activity in fund 210, Debt Service:	23,500.00 64.93 -	2,100.00
a323 To record among a Article XII, Stund 210 Del Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debut arrnings, and Reconciliations are seguining fundaments.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service:  d balance as provided in prior school year	23,500.00 64.93 -	2,100.00 13,315.73
323 To record among Article XII, Stund 210 Del Account # 200/710 200/720 200/730 210 322 326 1XX To record deb arnings, and Reconciliation deginning fun Plus:  CO&DS w	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service:  d balance as provided in prior school year	23,500.00 64.93 -	13,315.73 111,477.59
323 To record among Article XII, Stund 210 Del Account # 200/710 200/720 200/730 210 322 326 1XX To record debtarnings, and Reconciliation deginning fun Plus:  CO&DS was Bond interview of the conciliation o	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service: In blance as provided in prior school year	23,500.00 64.93 -	13,315.73 111,477.59 (12.66
a323 To record amon Article XII, S Fund 210 Del Account # 2000/710 2000/720 2000/730 2210 3322 3326 1XX To record deb earnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash St service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service: d balance as provided in prior school year	23,500.00 64.93 -	13,315.73 111,477.59 (12.66 80,000.00
3323 Fo record ame n Article XII, S Fund 210 Del Account # 2000/710 2000/720 2000/730 2210 3322 3326 11XX Fo record deb earnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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: d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds	23,500.00 64.93 -	13,315.73 111,477.59 (12.66 80,000.00
3323 For record amen Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX For record deb parnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	23,500.00 64.93 -	-
3323 Fo record amon Article XII, S Fund 210 Del Account # 2000/710 2000/720 2000/730 2210 3322 3326 11XX Fo record deb earnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  On of activity in fund 210, Debt Service:  d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	23,500.00 64.93 -	13,315.73 111,477.59 (12.66 80,000.00 6,408.50
3323 Fo record amon Article XII, S Fund 210 Del Account # 2000/710 2000/720 2000/730 2210 3322 3326 11XX Fo record deb earnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  On of activity in fund 210, Debt Service: d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  Dayments Rependiture	23,500.00 64.93 -	13,315.73 111,477.59 (12.66 80,000.00 6,408.50 90,000.00 23,500.00
a323 To record amon Article XII, S Fund 210 Del Account # 2200/710 2200/720 2200/730 2210 3322 3326 1XX To record deb earnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  In of activity in fund 210, Debt Service:  Id balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  Dayments Rependiture fees (fees on bond interest above)	23,500.00 64.93 -	13,315.73 111,477.59 (12.66 80,000.00 6,408.50 90,000.00 23,500.00 64.93
3323 Fo record amon Article XII, S Fund 210 Del Account # 2200/710 2200/720 2200/730 2210 3322 3326 1XX Fo record deb parnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  Description Redemption Redem	23,500.00 64.93 -	13,315.73 111,477.59 (12.66 80,000.00 6,408.50 90,000.00 23,500.00 64.93 86,183.71
a323 To record amon Article XII, Stand 210 Del Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debearnings, and Reconciliation Beginning fun Refunded Premium (Less: Principal puls and Payments Dues and Payments Dues and Payments Dues and Payments Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  In of activity in fund 210, Debt Service:  Id balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  Dayments Rependiture fees (fees on bond interest above)	23,500.00 64.93 -	13,315.73 111,477.59 (12.66 80,000.00 6,408.50 90,000.00 23,500.00
a323 To record amore Article XII, Stand 210 Del Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debearnings, and Reconciliation Beginning fun Refunded Premium (Less: Principal pulses and Payments Dues and Payments Dues and Payments Dues and Payments Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In dialance as provided in prior school year Intithheld Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees. Into of activity in fund 210, Debt Service: Intithheld Interest (revenue on withheld MVLR) Intithheld Interest (revenue on with	23,500.00 64.93 -	13,315.73 111,477.59 (12.66 80,000.00 6,408.50 90,000.00 23,500.00 64.93 86,183.71

#### **Bay County School District**

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 310 Cap	ital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
		-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money	bond issues for the 2011-2012 fiscal year.		
und 210 Deb	t Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	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		
			-
•	eries 2002B for amounts maturing in 2013-2015 and		
-	eries 2003A for amounts maturing in 2014-2023.		
und 210 Deb	t Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	erest for the 2011-2012 fiscal year.	<u> </u>	
ear-end entri	es:	<u>Debit</u>	Cred
Fund 360 Cap	ital Projects, CO&DS	_ <del></del>	
Account #	Description		
11XX	Cash	160,170.01	
1220	Due from Other Agencies	100,170.01	
9200/730		2/12/22	
77 UULL OU	Dues and Fees (Administrative expense)	343.33	
	Internat		
9200/710	Interest COARC Bistributed	-	4.40.000.4
9200/710 3321	CO&DS Distributed	-	
9200/710 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	
9200/710 3321 3325	CO&DS Distributed		149,980.47 10,532.8
9200/710 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.		
9200/710 3321 3325 To record CO& Fund 100 Gen	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund		
9200/710 3321 3325 To record CO& Fund 100 Gen Account #	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description	14 722 07	
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	14,723.97	10,532.8
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	14,723.97	
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amo	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration  unts withheld from MVLR for actual administration fees as provided	14,723.97	10,532.8
9200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amon	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.	14,723.97	10,532.8
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amount Article XII, S	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds	- 14,723.97	10,532.8
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amount Article XII, S Fund 210 Debut	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description		10,532.8
9200/710 9321 9325 Fo record CO& Fund 100 Gen Account # 7200/310 9323 Fo record amount Article XII, S Fund 210 Debuted	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description  Redemption of Principal	590,000.00	10,532.8
2200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amoin Article XII, S Fund 210 Debit Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest		10,532.8
2200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amount Article XII, S Fund 210 Debute 200/710 200/710	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description  Redemption of Principal	590,000.00	10,532.8
2200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amoin Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest	590,000.00 240,850.00	10,532.8
2200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amon n Article XII, S Fund 210 Deb Account # 9200/710 9200/730 9210	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	590,000.00 240,850.00	10,532.8
2200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	590,000.00 240,850.00 475.81	10,532.8
2200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	590,000.00 240,850.00	10,532.8 14,723.9 816,893.56
9200/710 9321 9325 Fo record CO& Fund 100 Gen Account # 7200/310 9323 Fo record amount article XII, S Fund 210 Debration 4 9200/710 9200/720 9200/730 9210 93322 93326 11XX	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.56
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amount and a count and a c	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amount and a record amount article XII, S Fund 210 Debration Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debta	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.56
9200/710 9321 9325 Fo record CO& Fund 100 Gen Account # 7200/310 9323 Fo record amorn n Article XII, S Fund 210 Debr Account # 9200/710 9200/720 9200/730 9210 9322 93326 911XX Fo record debt parnings, and r	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.5 - 14,525.0
9200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt earnings, and r Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.56 - 14,525.0
9200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt earnings, and r Reconciliation Plus:	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.50 - 14,525.0
2200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt earnings, and r Reconciliation Plus: CO&DS wit	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.5 14,525.0 139,941.8 816,893.5
2200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record debt earnings, and r Reconciliation Plus: CO&DS wit Bond interes	CO&DS Distributed Interest on Undistributed CO&DS  IDS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.5 14,525.0 139,941.8 816,893.5
9200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt earnings, and r Reconciliation Plus: CO&DS wit Bond interes Refunded b	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.5 14,525.0 139,941.8 816,893.5
9200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt earnings, and r Reconciliatior Beginning fund Plus: CO&DS wit Bond interes Refunded b Premium o	CO&DS Distributed Interest on Undistributed CO&DS  IDS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.5 14,525.0 139,941.8 816,893.5
9200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt earnings, and r Reconciliatior Beginning fund Plus: CO&DS wit Bond intere Refunded b Premium of Less:	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  t Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:  It balance as provided in prior school year  Schheld est (revenue on withheld MVLR)  Cond proceeds In refunded bonds	590,000.00 240,850.00 475.81	14,723.9 14,723.9 14,723.9 14,525.0 139,941.8 816,893.5 (92.7
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amount article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debt earnings, and r Reconciliation Plus: CO&DS with Bond interest Refunded to Premium of Less: Principal pa	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.56 - 14,525.0 139,941.8 816,893.56 (92.7 - - 590,000.00
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amore on Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debt earnings, and r Reconciliatior Beginning fund Plus: CO&DS with Bond interes Refunded b Premium of Less:	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.56 - 14,525.0 139,941.8 816,893.56 (92.7 - - 590,000.00
9200/710 3321 3325 Fo record CO& Fund 100 Gen Account # 7200/310 3323 Fo record amor n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt earnings, and r Reconciliatior Beginning fund Plus: CO&DS wit Bond intere Refunded b Premium o Less: Principal pa Interest exp	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 14,723.9 14,525.0 139,941.8 816,893.5 (92.7 - 590,000.0 240,850.0
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amore in Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and r Reconciliation Beginning fund Plus:	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	10,532.8 14,723.9 816,893.56
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amore in Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and r Reconciliation Plus: CO&DS with Bond interes Refunded b Premium o Less: Principal pa Interest exp Dues and f Payments t	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	14,723.9 14,723.9 816,893.56 - 14,525.0 139,941.89 816,893.56 (92.7 - - 590,000.00 240,850.00
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amore n Article XII, S Fund 210 Debr Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debt earnings, and r Reconciliation Plus: CO&DS with Bond interest Refunded b Premium on Less: Principal parallel parallel parallel parallel Payments to Dues and for	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	14,723.9 14,723.9 816,893.56 - 14,525.0 139,941.89 816,893.56 (92.7 - - 590,000.00 240,850.00
9200/710 3321 3325 To record CO& Fund 100 Gen Account # 7200/310 3323 To record amore n Article XII, S Fund 210 Debr Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debt earnings, and r Reconciliation Plus: CO&DS with Bond interest Refunded b Premium on Less: Principal parallel parallel parallel parallel Payments to Dues and for	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	590,000.00 240,850.00 475.81	14,723.9 14,723.9 816,893.56 - 14,525.0 139,941.89 816,893.56 (92.7 - - 590,000.00 240,850.00

#### **Bradford County School District**

Credit

<u>Debit</u>

Fund 310 Ca	nital Projects CORI Ronds		
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds		
		-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
Account #	Description		
9299/760		210 220 04	
	Payments to Refunded Bond Escrow Agent	319,330.94	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	105.68	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	723.23	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		295,000.00
3792	Premium on Sale of Refunding Bonds		25,159.8
3322	CO&DS Withheld for SBE/COBI Bonds		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
Ū	bt Service, SBE/COBI Bonds		
	_		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
ear-end en	tries:	<u>Debit</u>	Credi
	pital Projects, CO&DS		
Account #	<u>Description</u>	04.040.04	
I1XX	Cash	24,213.04	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	43.66	
9200/710	Interest	-	
3321	CO&DS Distributed		22,851.88
)JZ I			
	Interest on Undistributed CO&DS		1,404.82
3325	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.		1,404.82
3325 To record CC	&DS disbursements, investment earnings, and treasury fees.		1,404.8
3325 To record CC Fund 100 Ge	&DS disbursements, investment earnings, and treasury fees.		1,404.83
3325 To record CC Fund 100 Ge Account #	2&DS disbursements, investment earnings, and treasury fees.  2. **Reneral Fund**  Description**	2 000 04	1,404.82
3325 To record CC Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees.  Internal Fund  Description  Professional and Technical Services	2,090.01	
3325 To record CC Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	2,090.01	1,404.82 2,090.0
3325 To record CC Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Internal Fund  Description  Professional and Technical Services	2,090.01	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	D&DS disbursements, investment earnings, and treasury fees.  Eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	2,090.01	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  COUNTY OF THE PROVIDED TO BE A COUNTY OF THE PROVIDED TO	2,090.01	
3325 To record CC 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 Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds	2,090.01	
3325 To record CC 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 Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description		
3325 Fo record CC 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 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	95,000.00	
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	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 Interest	95,000.00 21,212.50	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 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.  Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	95,000.00	
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	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	95,000.00 21,212.50	
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 9210	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 Interest SBA Sinking Fund Administration Fees	95,000.00 21,212.50	2,090.0
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 9210 9322	Description Professional and Technical Services CO&DS Withheld for Administration Protessional and Technical Services CO&DS Withheld for Administration Protessional and Technical Services CO&DS Withheld for Administration Protessional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.    Description	95,000.00 21,212.50	2,090.0
325 Fund 100 Ge Account # 7200/310 323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	95,000.00 21,212.50 66.63	2,090.0 114,392.1
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX	Description Professional and Technical Services CO&DS Withheld for Administration Profession 9, Subsection (d) of the Florida Constitution.  Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	95,000.00 21,212.50 66.63	2,090.0° 114,392.11
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX For record del	Description Professional and Technical Services CO&DS Withheld for Administration Profession 9, Subsection (d) of the Florida Constitution.  Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	95,000.00 21,212.50 66.63	2,090.0° 114,392.11
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7327 7328 73326	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	95,000.00 21,212.50 66.63	2,090.0 114,392.1
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 9210 9322 9326 91XX Fo record del parnings, 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.  Section 9, Subsection (d) of the Florida Consti	95,000.00 21,212.50 66.63	2,090.0 114,392.1 - 1,900.0
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record del 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	95,000.00 21,212.50 66.63	2,090.0 114,392.1 - 1,900.0
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record del parnings, and Reconciliation Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment is related fees.  Den of activity in fund 210, Debt Service:  In displaying the service of the service in the service of the service in the service of the servic	95,000.00 21,212.50 66.63	2,090.0 114,392.1 1,900.0
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record del parnings, and Reconciliation Beginning fur Plus: CO&DS v	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Professional Administration fees as provided Pescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Personal Service payments, MVLR withheld for debt service, investment in related fees.  Pen of activity in fund 210, Debt Service: Professional Administration fees as provided in prior school year	95,000.00 21,212.50 66.63	2,090.0 114,392.1 <sup>-</sup> 1,900.0 11,485.6 114,392.1 <sup>-</sup>
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Professional Section (d) of the Florida Constitution.  Professional Redemption (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Redemption of Principal Cost Service payments, MVLR withheld for debt service, investment of related fees.  Professional Redemption Profession Professional Redemption Profession Profe	95,000.00 21,212.50 66.63	114,392.11 1,900.00 11,485.60 114,392.11 (12.9
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Professional Administration fees as provided Pescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Personal Service payments, MVLR withheld for debt service, investment in related fees.  Pen of activity in fund 210, Debt Service: Professional Administration fees as provided in prior school year	95,000.00 21,212.50 66.63	114,392.11 1,900.00 11,485.60 114,392.11 (12.9
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Professional Section (d) of the Florida Constitution.  Professional Redemption (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Redemption of Principal Cost Service payments, MVLR withheld for debt service, investment of related fees.  Professional Redemption Profession Professional Redemption Profession Profe	95,000.00 21,212.50 66.63	114,392.11 1,900.00 11,485.63 114,392.11 (12.9) 295,000.00
3325 Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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.  but Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: In displaying the service on withheld MVLR of bond proceeds	95,000.00 21,212.50 66.63	114,392.11 1,900.00 11,485.63 114,392.11 (12.9) 295,000.00
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less:	P&DS disbursements, investment earnings, and treasury fees.  Ineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  Interest Interes	95,000.00 21,212.50 66.63	114,392.11 1,900.00 11,485.69 114,392.11 (12.96 295,000.00 25,159.89
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal	Pactivity in fund 210, Debt Service, investment described as provided in prior school year on refunded balance as provided in prior school year withheld rest (revenue on withheld frest (revenue on withheld modes).	95,000.00 21,212.50 66.63	2,090.0°  114,392.11° 1,900.0°  11,485.6°  114,392.11° (12.9° 295,000.0° 25,159.8° 95,000.0°
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment Interest fees.  Interest fees.  Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It because the same of the	95,000.00 21,212.50 66.63	2,090.0°  114,392.11° - 1,900.0°  11,485.63°  114,392.11° (12.96° 295,000.0° 25,159.83° 95,000.0° 21,212.5°
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment Interest related fees.  Interest (revenue on withheld MVLR)	95,000.00 21,212.50 66.63	2,090.0°  114,392.11° - 1,900.0°  11,485.69  114,392.11° (12.96 295,000.0° 25,159.89  95,000.0° 21,212.5° 66.6°
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 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 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR) Indicate the service on bond interest above) In the service on bond interest above on the fees of the fees on bond interest above on the fees of the fees on bond interest above on the fees of the fees on bond interest above on the fees of the fees on bond interest above on the fees of the fees of the fees on bond interest above on the fees of	95,000.00 21,212.50 66.63	2,090.0°  11,485.69  11,485.69  114,392.11  (12.96  295,000.00  25,159.89  95,000.00  21,212.56  66.69  319,330.92
3325 Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo 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 fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of service payments, MVLR withheld for debt service, investment Description Descript	95,000.00 21,212.50 66.63	2,090.0°  11,485.69  11,485.69  114,392.11  (12.96  295,000.00  25,159.89  95,000.00  21,212.56  66.69  319,330.92
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 9326 9326 9327 9328 9328 9329 9329 9320 9320 9320 9320 9320 9320	Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  Description It is a service payments, MVLR withheld for debt service, investment of related fees.  Description It is a service payments, MVLR withheld for debt service, investment of related fees.  Description It is a service payments as provided in prior school year  Withheld It is a service payment on withheld MVLR) It bond proceeds On refunded bonds  Payments  Expenditure If fees (fees on bond interest above) If fees (fees on refunded bonds (admin and underwriter fees) On refunded bonds	95,000.00 21,212.50 66.63	2,090.0°  11,485.6°  11,485.6°  114,392.11  (12.9°  295,000.0°  25,159.8°  95,000.0°  21,212.5°  66.6°  319,330.92  828.9°
Gasta Sanda	Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  Description It is a service payments, MVLR withheld for debt service, investment of related fees.  Description It is a service payments, MVLR withheld for debt service, investment of related fees.  Description It is a service payments as provided in prior school year  Withheld It is a service payment on withheld MVLR) It bond proceeds On refunded bonds  Payments  Expenditure If fees (fees on bond interest above) If fees (fees on refunded bonds (admin and underwriter fees) On refunded bonds	95,000.00 21,212.50 66.63	2,090.0°  11,485.69  11,485.69  114,392.11  (12.96  295,000.00  25,159.89  95,000.00  21,212.56  66.69  319,330.94

#### **Brevard County School District**

<u>Credit</u>

<u>Debit</u>

Fund 310 Capi			
Account #	tal Projects, COBI Bonds		
	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
		-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money	bond issues for the 2011-2012 fiscal year.		
Fund 210 Deb	Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	5,874,994.22	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,949.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	13,307.82	
9299/892	Discounts on Refunding Bonds	10,007.02	
3715	Sale of Refunding Bonds		5 275 000 00
			5,375,000.00
3792	Premium on Sale of Refunding Bonds		515,251.35
3322	CO&DS Withheld for SBE/COBI Bonds		-
	eries 2002B for amounts maturing in 2013-2015 and		
refunding of Se	ries 2003A for amounts maturing in 2014-2023.		
Fund 210 Deb	Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
-	erest for the 2011-2012 fiscal year.		
140 accided into	restror the 2011 2012 hood year.		
Year-end entri	es:	<u>Debit</u>	Credit
Fund 360 Capi	tal Projects, CO&DS		
Account #	Description		
11XX	Cash	395,612.25	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	970.13	
	Interest	5, 0, 10	
9200/710 3321	CO&DS Distributed	-	266 117 12
			366,117.12
3325 To record CO <sup>8</sup>	Interest on Undistributed CO&DS		30,465.26
	DS disbursements, investment earnings, and treasury fees.		
Fund 100 Gen	eral Fund		
Account #	Description		
	Professional and Technical Services	41,769.90	
3323	CO&DS Withheld for Administration	11,100.00	41,769.90
	unts withheld from MVLR for actual administration fees as provided		11,700.00
	•		
	ection 9, Subsection (d) of the Florida Constitution.		
Fund 210 Debi	Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	1,845,000.00	
9200/720	Interest	567,578.75	
	SBA Sinking Fund Administration Fees	1,384.39	
	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		2,376,772.98
	SBA Sinking Fund Earnings	269.84	_,0.0,1.12.00
3326		203.04	37 460 00
			37,460.00
11XX	Cash		
11XX To record debt	service payments, MVLR withheld for debt service, investment		
11XX To record debt earnings, and r	service payments, MVLR withheld for debt service, investment elated fees.		
earnings, and r	service payments, MVLR withheld for debt service, investment		
11XX To record debt earnings, and r  Reconciliation	service payments, MVLR withheld for debt service, investment elated fees.		295,461.07
11XX To record debt earnings, and r Reconciliation	service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service:		295,461.07
11XX Fo record debt earnings, and r Reconciliation Beginning fund	service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year		295,461.07 2,376,772.98
11XX To record debt earnings, and r Reconciliation Beginning fund Plus: CO&DS wit	service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year		
11XX Fo record debt earnings, and r Reconciliation Beginning fund Plus: CO&DS wit Bond intere	service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR)		2,376,772.98 (269.84
To record debt earnings, and reconciliation  Reconciliation  Beginning fund  Plus:  CO&DS wit  Bond intered  Refunded b	service payments, MVLR withheld for debt service, investment elated fees.  Lof activity in fund 210, Debt Service:  balance as provided in prior school year  hheld st (revenue on withheld MVLR) ond proceeds		2,376,772.98 (269.84 5,375,000.00
11XX To record debt earnings, and r  Reconciliation Beginning fund Plus: CO&DS wit Bond interer Refunded b Premium of	service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR)		2,376,772.98 (269.84
To record debt earnings, and reconciliation  Reconciliation  Beginning fund  Plus:  CO&DS wit  Bond interer  Refunded b  Premium of Less:	service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds n refunded bonds		2,376,772.98 (269.84 5,375,000.00 515,251.35
11XX To record debt earnings, and reconciliation  Reconciliation  Beginning fund  Plus:  CO&DS wit  Bond interer  Refunded be Premium of Less:  Principal pa	service payments, MVLR withheld for debt service, investment elated fees.  I of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds n refunded bonds		2,376,772.98 (269.84 5,375,000.00 515,251.35 1,845,000.00
To record debt earnings, and reconciliation  Reconciliation  Beginning fund  Plus:  CO&DS wit  Bond interest  Refunded begreenium of the conciliation	service payments, MVLR withheld for debt service, investment elated fees.  I of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds n refunded bonds  syments penditure		2,376,772.98 (269.84 5,375,000.00 515,251.35 1,845,000.00 567,578.75
To record debt earnings, and reconciliation  Reconciliation  Beginning fund  Plus:  CO&DS wit  Bond interest  Refunded by  Premium on  Less:  Principal para Interest exp	service payments, MVLR withheld for debt service, investment elated fees.  I of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds n refunded bonds  syments lenditure less (fees on bond interest above)		2,376,772.98 (269.84 5,375,000.00 515,251.35 1,845,000.00 567,578.75 1,384.39
11XX To record debt earnings, and r  Reconciliation Beginning fund Plus:	service payments, MVLR withheld for debt service, investment elated fees.  I of activity in fund 210, Debt Service: balance as provided in prior school year  hheld st (revenue on withheld MVLR) ond proceeds n refunded bonds  syments lenditure lees (fees on bond interest above) o refunded bonds escrow agent		2,376,772.98 (269.84) 5,375,000.00 515,251.35 1,845,000.00 567,578.75 1,384.39 5,874,994.22
To record debt earnings, and reconciliation  Reconciliation  Beginning fund  Plus:  CO&DS wit  Bond interer  Refunded by Premium of Less:  Principal para Interest expuses and for Payments to Dues and for Payments to	service payments, MVLR withheld for debt service, investment elated fees.  I of activity in fund 210, Debt Service:  balance as provided in prior school year  sheld st (revenue on withheld MVLR) ond proceeds or refunded bonds  syments eed (fees on bond interest above) or refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees)		2,376,772.98 (269.84 5,375,000.00 515,251.35 1,845,000.00 567,578.75 1,384.39
To record debt earnings, and reconciliation  Reconciliation  Beginning fund  Plus:  CO&DS wit  Bond interer  Refunded be Premium of Less:  Principal para Interest exp  Dues and for Payments to Dues and for Discount or	service payments, MVLR withheld for debt service, investment elated fees.  In of activity in fund 210, Debt Service:  In balance as provided in prior school year  Inheld st (revenue on withheld MVLR) and proceeds are refunded bonds  In refunded bonds  In refunded bonds interest above) are refunded bonds escrow agent eles on refunded bonds (admin and underwriter fees) are refunded bonds		2,376,772.98 (269.84 5,375,000.00 515,251.35 1,845,000.00 567,578.75 1,384.39 5,874,994.22 15,257.13
To record debte earnings, and reconciliation  Reconciliation  Beginning fund  Plus:  CO&DS with  Bond interest  Refunded by  Premium of Less:  Principal para Interest exp  Dues and for Payments to Dues and for Puss and Fuss and	service payments, MVLR withheld for debt service, investment elated fees.  In of activity in fund 210, Debt Service:  In balance as provided in prior school year  Inheld st (revenue on withheld MVLR) and proceeds are refunded bonds  In refunded bonds  In refunded bonds interest above) are refunded bonds escrow agent eles on refunded bonds (admin and underwriter fees) are refunded bonds		2,376,772.98 (269.84) 5,375,000.00 515,251.35 1,845,000.00 567,578.75 1,384.39 5,874,994.22

#### **Broward County School District**

Entries resultin	g from bond issuance and refunding:	Debit	Credit
Fund 210 Conit		Debit	Credit
	al Projects, COBI Bonds		
	<u>Description</u> Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Oues 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		-
-	ond issues for the 2011-2012 fiscal year.		
Fund 210 Debt	Service Bond Refunding		
	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	13,596,762.08	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	4,543.32 30,887.85	
	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		12,265,000.00
3792	Premium on Sale of Refunding Bonds		1,367,193.25
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ries 2002B for amounts maturing in 2013-2015 and		
_	es 2003A for amounts maturing in 2014-2023.		
und 210 Debt	Service, SBE/COBI Bonds		
	Description		
	Cash	-	
2210	Accrued Interest Payable		-
No accrued inter	est for the 2011-2012 fiscal year.		
ear-end entrie	s:	<u>Debit</u>	Credit
und 360 Capit	al Projects, CO&DS		
	Description Description		
	Cash Cash	1,166,245.62	
	Due from Other Agencies	-	
	Dues and Fees (Administrative expense)	3,340.91	
	nterest CO&DS Distributed	-	1 050 007 00
3321 3325	Interest on Undistributed CO&DS		1,058,607.68 110,978.85
	S disbursements, investment earnings, and treasury fees.		110,970.00
Fund 100 Gene	-		
	<u>Description</u> Professional and Technical Services	169,698.72	
3323	CO&DS Withheld for Administration	100,000.72	169,698.72
	nts withheld from MVLR for actual administration fees as provided		,
To record amou			
	ction 9, Subsection (d) of the Florida Constitution.		
n Article XII, Se	ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds		
n Article XII, Se Fund 210 Debt	Service, SBE/COBI Bonds		
n Article XII, Se Fund 210 Debt S Account #		7,500,000.00	
n Article XII, Ser Fund 210 Debt : Account # E 1200/710	Service, SBE/COBI Bonds  Description Redemption of Principal Interest	2,743,607.50	
Article XII, Serind 210 Debt :  Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Article XII, Serind 210 Debt 5  account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable	2,743,607.50	40,004,044,04
Article XII, Seriand 210 Debt 5  Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	2,743,607.50 5,874.16 -	10,084,941.61
Article XII, Second # E200/710 F 1200/720 F 1200/730 S 1210 F 1322 F 1326	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,743,607.50	-
Article XII, Second # E200/710 F 1200/720 F 1200/730 S 1210 F 1322 F 1326 T 1XX	Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	2,743,607.50 5,874.16 -	10,084,941.61 - 165,685.00
Article XII, Second # E200/710 F 1200/720 I 1200/730 S 1210 A 1322 S 1326 TXX  To record debt s	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Coach Coac	2,743,607.50 5,874.16 -	-
Article XII, Second # E200/710 F 1200/720 III 1200/730 S 1210 A 1322 S 1326 TXX  To record debt starnings, and research in Article XII, Second 1200/730 S	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.	2,743,607.50 5,874.16 -	-
Article XII, Section 210 Debt 3 Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Of activity in fund 210, Debt Service:	2,743,607.50 5,874.16 -	- 165,685.00
Article XII, Section 210 Debt 5 Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.	2,743,607.50 5,874.16 -	- 165,685.00
Article XII, Second 210 Debt 3 Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year	2,743,607.50 5,874.16 -	165,685.00 1,539,150.68
Article XII, Section 210 Debt 1  Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year  held t (revenue on withheld MVLR)	2,743,607.50 5,874.16 -	1,539,150.68 10,084,941.61 (1,144.95
Article XII, Second 210 Debt 3 Account # E1200/710 F1200/720 III E1200/730 S1210 A1322 E1326 E1XX For record debt searnings, and researchings fund beconciliation and seginning fund beconciliation and interest Refunded beconciliated by Refunded beconciliated by Refunded beconciliated by Refunded beconciliated by Refunded by Refun	Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year Sheld t (revenue on withheld MVLR) Shend proceeds	2,743,607.50 5,874.16 -	1,539,150.68 10,084,941.61 (1,144.95 12,265,000.00
Account # E0200/710 F 20200/720 In 20200/730 S 20210 A 20200/730 S 202000/730 S 20200/730 S 202000/730 S 20200/730 S 20200/730 S 20200/730 S 20200/730 S 20200/730 S 202000/730 S 202000/730 S	Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year  held t (revenue on withheld MVLR)	2,743,607.50 5,874.16 -	1,539,150.68 10,084,941.61 (1,144.95 12,265,000.00
n Article XII, Ser  Fund 210 Debt  Account # D200/710 F D200/720 III D200/730 S D210 A D322 D326 D1XX  To record debt serinings, and re  Reconciliation Plus: CO&DS with Bond interes Refunded bo Premium on Less:	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year Sheld It (revenue on withheld MVLR) Sheld Bonds Service: Dealance as provided in prior school year Sheld	2,743,607.50 5,874.16 -	1,539,150.68 10,084,941.61 (1,144.95 12,265,000.00 1,367,193.25
Article XII, Second 210 Debt 3 Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year Sheld It (revenue on withheld MVLR) Shend proceeds Strefunded bonds  Timents	2,743,607.50 5,874.16 -	1,539,150.68 10,084,941.61 (1,144.95 12,265,000.00 1,367,193.25 7,500,000.00
Article XII, Serind 210 Debt in Account # 1200/710 F 1200/720 In 1200/730 S 1210 A 122 S 126 T 1 X	Service, SBE/COBI Bonds Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pervice payments, MVLR withheld for debt service, investment Lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year  Theld It (revenue on withheld MVLR) Independent of the proceeds Interest Payable Interest Payab	2,743,607.50 5,874.16 -	1,539,150.68 1,539,150.68 10,084,941.61 (1,144.95 12,265,000.00 1,367,193.25 7,500,000.00 2,743,607.50
n Article XII, Ser Fund 210 Debt Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year Sheld It (revenue on withheld MVLR) Shend proceeds Strefunded bonds  Timents	2,743,607.50 5,874.16 -	1,539,150.68 10,084,941.61 (1,144.95 12,265,000.00 1,367,193.25 7,500,000.00
n Article XII, Ser Fund 210 Debt : Account #	Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Recrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pervice payments, MVLR withheld for debt service, investment Lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year  Theld It (revenue on withheld MVLR) Independent on the service of t	2,743,607.50 5,874.16 -	1,539,150.68 1,539,150.68 10,084,941.61 (1,144.95 12,265,000.00 1,367,193.25 7,500,000.00 2,743,607.50 5,874.16
n Article XII, Ser Fund 210 Debt : Account #	Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pervice payments, MVLR withheld for debt service, investment Lated fees.  Def activity in fund 210, Debt Service: Dealance as provided in prior school year  Theld It (revenue on withheld MVLR) Independent on the service of the ser	2,743,607.50 5,874.16 -	1,539,150.68 10,084,941.61 (1,144.95 12,265,000.00 1,367,193.25 7,500,000.00 2,743,607.50 5,874.16 13,596,762.08

#### **Calhoun County School District**

	ng from bond issuance and refunding:	<u>Debit</u>	Credit
	tal Projects, COBI Bonds		
	<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	_	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		_
No new money	bond issues for the 2011-2012 fiscal year.		
•	Service Bond Refunding		
	Description  Revenue to Refunded Rend Ecorow Agent		
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriters discounty  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		-
Refunding of Se	eries 2002B for amounts maturing in 2013-2015 and		
efunding of Se	ries 2003A for amounts maturing in 2014-2023.		
-und 210 Debt	Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	rest for the 2011-2012 fiscal year.		
Year-end entri	.sc.	<u>Debit</u>	Credit
		<u> </u>	<u> </u>
	tal Projects, CO&DS		
	<u>Description</u>		
	Cash  Dua from Other Associate	76,302.44	
	Due from Other Agencies	- 42.00	
	Dues and Fees (Administrative expense) Interest	43.99	
3321	CO&DS Distributed	_	75,389.93
3325	Interest on Undistributed CO&DS		956.50
	OS disbursements, investment earnings, and treasury fees.		000.00
Fund 100 Gene	•		
	<u>Description</u> Professional and Technical Services	1,148.07	
3323	CO&DS Withheld for Administration	1,140.01	1,148.07
	ints withheld from MVLR for actual administration fees as provided		.,
	ection 9, Subsection (d) of the Florida Constitution.		
	Service, SBE/COBI Bonds		
	<u>Description</u> Redemption of Principal	_	
	Interest	-	
	SBA Sinking Fund Administration Fees	-	
g∠UU//3U	Accrued Interest Payable	-	
			-
2210	CO&DS Withheld for SBE/COBI Bonds		_
2210 3322	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	
2210 3322 3326 11XX	SBA Sinking Fund Earnings Cash	-	-
2210 3322 3326 11XX Fo record debt	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment	-	-
2210 3322 3326 11XX	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment	-	-
2210 3322 3326 1XX Fo record debt earnings, and re	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment	-	-
2210 3322 3326 11XX To record debt earnings, and re	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.	-	
2210 3322 3326 11XX To record debt earnings, and re	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service:	-	-
2210 3322 3326 11XX To record debt earnings, and re Reconciliation	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year	-	-
2210 3322 3326 11XX To record debt earnings, and reconciliation Beginning fund Plus: CO&DS with	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  sheld st (revenue on withheld MVLR)	-	- - -
2210 3322 3326 11XX Fo record debt earnings, and reconciliation Beginning fund Plus: CO&DS with Bond intere	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  held st (revenue on withheld MVLR) ond proceeds	-	- - - -
2210 3322 3326 11XX To record debt earnings, and reconciliation Beginning fund Plus: CO&DS with Bond intere Refunded b Premium or	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  sheld st (revenue on withheld MVLR)	-	- - - - -
2210 3322 3326 11XX To record debt earnings, and reconciliation Beginning fund Plus: CO&DS with Bond intere Refunded b Premium or Less:	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year held st (revenue on withheld MVLR) ond proceeds a refunded bonds	-	- - - - -
2210 3322 3326 11XX Fo record debt earnings, and reconciliation Beginning fund Plus: CO&DS with Bond intere Refunded b Premium or Less: Principal pa	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  held st (revenue on withheld MVLR) ond proceeds a refunded bonds  yments	-	- - - - -
2210 3322 3326 11XX Fo record debt earnings, and reconciliation Beginning fund Plus: CO&DS with Bond intere Refunded b Premium or Less: Principal pa	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  held st (revenue on withheld MVLR) ond proceeds orefunded bonds  yments enditure	-	- - - - - -
2210 3322 3326 11XX Fo record debt earnings, and reconciliation Beginning fund Plus: CO&DS witt Bond intere Refunded b Premium or Less: Principal pa Interest exp Dues and fe	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  held st (revenue on withheld MVLR) ond proceeds or refunded bonds  yments enditure ess (fees on bond interest above)	-	- - - - - - -
2210 3322 3326 11XX Fo record debt earnings, and reconciliation Beginning fund Plus: CO&DS witt Bond intere Refunded b Premium or Less: Principal pa Interest exp Dues and fe Payments to	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  held st (revenue on withheld MVLR) ond proceeds orefunded bonds  yments enditure ess (fees on bond interest above) orefunded bonds escrow agent	-	- - - - - - -
2210 3322 3326 11XX Fo record debt earnings, and reconciliation Beginning fund Plus: CO&DS with Bond intere Refunded b Premium or Less: Principal pa Interest exp Dues and fe Payments to Dues and fe	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  sheld st (revenue on withheld MVLR) ond proceeds refunded bonds  yments enditure less (fees on bond interest above) orefunded bonds escrow agent less on refunded bonds (admin and underwriter fees)		- - - - - - - - -
2210 3322 3326 11XX To record debt earnings, and reconciliation Beginning fund Plus: CO&DS with Bond intere Refunded b Premium or Less: Principal parallel interest exp Dues and fere payments to Dues and feres and fer	SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  held st (revenue on withheld MVLR) ond proceeds refunded bonds  yments enditure ses (fees on bond interest above) orefunded bonds escrow agent ses on refunded bonds (admin and underwriter fees) refunded bonds		- - - - - - - - -

#### **Charlotte County School District**

Credit

<u>Debit</u>

Fund 310 Ca Account #	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 - 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 2011-2012 fiscal year.		
	bt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent		
		-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	bt Service, SBE/COBI Bonds		
	_		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2011-2012 fiscal year.		
ear-end ent	ries:	<u>Debit</u>	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	100 426 60	
		109,436.69	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	212.83	
9200/710	Interest	-	
3321	CO&DS Distributed		102,793.39
3325	Interest on Undistributed CO&DS		6,856.13
To record CO	&DS disbursements, investment earnings, and treasury fees.		
	neral Fund		
<u>Fund 100 Ge</u>			
	Description		
Account #	Description Professional and Technical Services	10 202 20	
Account # 7200/310	Professional and Technical Services	10,302.30	10 202 20
Account # 7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	10,302.30	10,302.30
Account # 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	10,302.30	10,302.30
Account # 7200/310 3323 Fo record am	Professional and Technical Services CO&DS Withheld for Administration	10,302.30	10,302.30
Account # 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	10,302.30	10,302.3
Account # 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	10,302.30	10,302.30
Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account #	Professional and Technical Services		10,302.30
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710	Professional and Technical Services	415,000.00	10,302.30
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services	415,000.00 168,500.00	10,302.30
Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services	415,000.00	10,302.30
Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services	415,000.00 168,500.00	
Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322	Professional and Technical Services	415,000.00 168,500.00 334.18	
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730 2210 3322 3326	Professional and Technical Services	415,000.00 168,500.00	573,724.31 -
Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 -
Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record del	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 -
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 -
Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/730 9200/730 9322 9326 11XX Fo record del earnings, and	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.3 <sup>7</sup> -
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.3 <sup>-</sup> - 10,175.0
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 0200/710 0200/720 0200/730 0210 0322 0326 01XX Fo record del parnings, and Reconciliation	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.3 <sup>-</sup> - 10,175.0
Account # 7200/310 6323 To record am an Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX To record delearnings, and Reconciliation Reconciliation Plus:	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.3° - 10,175.0° 98,746.7°
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record del parnings, and Reconciliation Beginning fur Plus: CO&DS v	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 10,175.00 98,746.72 573,724.31
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond intee Refunded Premium	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31 (65.13
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31 (65.13 - - 415,000.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond intee Refunded Premium Less: Principal Interest e	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31 (65.13 - - 415,000.00 168,500.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.73 573,724.31 (65.13 - - 415,000.00 168,500.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31 (65.13 - - 415,000.00 168,500.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31 (65.13 - - 415,000.00 168,500.00
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31 (65.13 - - 415,000.00 168,500.00 334.18
Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record del Parnings, and Reconciliation Reginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Professional and Technical Services	415,000.00 168,500.00 334.18	573,724.31 - 10,175.00 98,746.72 573,724.31 (65.13 - - 415,000.00 168,500.00

#### **Citrus County School District**

<u>Debit</u>

**Credit** 

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	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		-
	ey bond issues for the 2011-2012 fiscal year.		
	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash Accrued Interest Poyable	-	
2210	Accrued Interest Payable nterest for the 2011-2012 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	104,337.27	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 201.46	
9200/730	Interest	201.40	
3321	CO&DS Distributed		98,044.28
3325	Interest on Undistributed CO&DS		6,494.45
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration		9,418.50
	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  Rederantian of Principal	075 000 00	
9200/710 9200/720	Redemption of Principal Interest	375,000.00 154,350.00	
9200/720	SBA Sinking Fund Administration Fees	154,250.00 303.14	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		520,437.22
3326	SBA Sinking Fund Earnings	59.08	
11XX	Cash ht convice payments, MVI P withhold for debt convice, investment		9,175.00
	bt service payments, MVLR withheld for debt service, investment d related fees.		
•			
·	on of activity in fund 210, Debt Service:		00 000 00
Plus:	nd balance as provided in prior school year		88,283.80
CO&DS \	withheld erest (revenue on withheld MVLR)		520,437.22 (59.08)
	d bond proceeds		(55.55)
	on refunded bonds		-
Less:			075 000 00
	payments		375,000.00 154,250.00
	expenditure d fees (fees on bond interest above)		154,250.00 303.14
	s to refunded bonds escrow agent		-
	d fees on refunded bonds (admin and underwriter fees)		-
	on refunded bonds		
Ending fund	balance		79,108.80
	g of the callable portion of the Series 2003A bond issue is not considered with GASB Statement 7.	an in-substance de	feasance, in

#### **Clay County School District**

<u>Debit</u>

Credit

Fund 310 Ca	apital Projects, COBI Bonds	, <del></del>	
Account # 11XX 9200/730	<u>Description</u> Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891 3711	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	-	-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2011-2012 fiscal year.		-
Fund 210 De	ebt Service Bond Refunding		
Account # 9299/760 9200/730 9200/730 9299/892 3715 3792	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	1,282,400.95 425.58 2,898.77 -	1,160,000.00 125,725.30
-	CO&DS Withheld for SBE/COBI Bonds  Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		-
_	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2011-2012 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
	apital Projects, CO&DS	<u> </u>	<u> </u>
Account #	Description		
11XX	Cash	414,506.02	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 515.21	
9200/710	Interest	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		400,015.26 15,005.97
	D&DS disbursements, investment earnings, and treasury fees.		10,000.07
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	20,850.93	20,850.93
To record am	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		20,000.00
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	740,000,00	
9200/710 9200/720	Redemption of Principal Interest	740,000.00 245,346.25	
9200/730	SBA Sinking Fund Administration Fees	564.53	
2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	969,195.81
3326	SBA Sinking Fund Earnings	110.03	-
11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		16,825.00
	d related fees.		
<u>Reconc</u> iliati	on of activity in fund 210, Debt Service:		
·	nd balance as provided in prior school year		140,815.73
CO&DS			969,195.81
Refunde	erest (revenue on withheld MVLR) d bond proceeds		(110.03) 1,160,000.00
Premium	on refunded bonds		125,725.30
Less: Principal	payments		740,000.00
Interest e	expenditure		245,346.25
	d fees (fees on bond interest above) s to refunded bonds escrow agent		564.53 1,282,400.95
Dues and	d fees on refunded bonds (admin and underwriter fees)		3,324.35
Discount Ending fund	on refunded bonds balance	<del>-</del>	123,990.73
	g of the callable portion of the Series 2003A bond issue is not considere with GASB Statement 7.	a an in-substance de	ereasance, in

#### **Collier County School District**

<u>Debit</u>

**Credit** 

Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2011-2012 fiscal year.		
	ebt Service Bond Refunding		
Account # 9299/760	<u>Description</u> Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	717,629.28	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	685.78	
9200/710	Interest CO&DS Distributed	-	000 004 00
3321 3325	Interest on Undistributed CO&DS		699,621.06 18,694.00
	0&DS disbursements, investment earnings, and treasury fees.		10,094.00
Fund 100 Ge	• • • • • • • • • • • • • • • • • • • •		
Account # 7200/310	<u>Description</u> Professional and Technical Services	26 522 20	
3323	CO&DS Withheld for Administration	26,533.20	26,533.20
	nounts withheld from MVLR for actual administration fees as provided		20,333.20
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	780,000.00	
9200/720	Interest	281,500.00	
9200/730	SBA Sinking Fund Administration Fees	607.35	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds	446.55	1,042,725.74
3326	SBA Sinking Fund Earnings	118.39	10 500 00
11XX To record del	Cash bt service payments, MVLR withheld for debt service, investment		19,500.00
	d related fees.		
-	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		166,884.54
Plus:			·
CO&DS v			1,042,725.74 (118.39)
	rest (revenue on withheld MVLR) d bond proceeds		(110.39)
	on refunded bonds		-
Less:			
	payments		780,000.00
	xpenditure		281,500.00
	I fees (fees on bond interest above) s to refunded bonds escrow agent		607.35
	I fees on refunded bonds (admin and underwriter fees)		-
	on refunded bonds		
Ending fund b	palance	_	147,384.54
	g of the callable portion of the Series 2003A bond issue is not considered with GASB Statement 7.	an in-substance de	efeasance, in

#### **Columbia County School District**

	lting 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		-
	ey bond issues for the 2011-2012 fiscal year.		
	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and		
refunding of S	Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	74 440 00	
11XX 1220	Cash Due from Other Agencies	71,419.20	
9200/730	Dues and Fees (Administrative expense)	- 142.28	
9200/730	Interest	-	
3321	CO&DS Distributed		67,430.25
	Interest on Undistributed CO&DS		4,131.23
3325	interest on chaistribated oodbo		.,
	0&DS disbursements, investment earnings, and treasury fees.		.,
	0&DS disbursements, investment earnings, and treasury fees.		,,
To record CC Fund 100 Ge	O&DS disbursements, investment earnings, and treasury fees.		,,,,,,,,
To record CC Fund 100 Ge Account #	0&DS disbursements, investment earnings, and treasury fees.	5,069.01	,,
To record CC Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u>	5,069.01	
To record CC Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  pounts withheld from MVLR for actual administration fees as provided	5,069.01	
To record CC Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	5,069.01	
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  pounts withheld from MVLR for actual administration fees as provided	5,069.01	5,069.01
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description		
To record CC Fund 100 Ge 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 Founts 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	200,000.00	
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	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	200,000.00 70,250.00	
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	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	200,000.00	
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 2210	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 Accrued Interest Payable	200,000.00 70,250.00	5,069.01
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 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	200,000.00 70,250.00 154.61	
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 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.  But Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	200,000.00 70,250.00	5,069.01
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 2210 3322 3326 11XX  To record del	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	200,000.00 70,250.00 154.61	5,069.01 265,434.74
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 2210 3322 3326 11XX To record del 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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.	200,000.00 70,250.00 154.61	5,069.01 265,434.74
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 2210 3322 3326 11XX To record del 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.  But Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment derelated fees.  On of activity in fund 210, Debt Service:	200,000.00 70,250.00 154.61	5,069.01 265,434.74 - 5,000.00
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 2210 3322 3326 11XX To record del earnings, and  Reconciliation	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.	200,000.00 70,250.00 154.61	5,069.01 265,434.74 - 5,000.00
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 2210 3322 3326 11XX To record del earnings, and  Reconciliation  Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration Founds 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment delated fees.  Den of activity in fund 210, Debt Service:  Indicated the service of the s	200,000.00 70,250.00 154.61	5,069.01 265,434.74 - 5,000.00 42,575.91
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 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 Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fund Earnings Cash Description Fees Description Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fund Earnings Cash Description Fund 210, Debt Service: Description Fees Des	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74
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 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 Founds 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment delated fees.  Den of activity in fund 210, Debt Service:  Indicated the service of the s	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74
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 2210 3322 3326 11XX To record del earnings, and  Reconciliation Plus: CO&DS v Bond inter 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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: India balance as provided in prior school year  withheld Interest (revenue on withheld MVLR)	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74
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 2210 3322 3326 11XX To record del earnings, and  Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less:	Description Professional and Technical Services CO&DS Withheld for Administration Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated bonds Interest Service payments of the service on withheld MVLR of bond proceeds Interest Service on withheld MVLR of bond proceeds Interest Service on refunded bonds Interest Service Payments on Fervice: Indicate Service Service Service on Fervice on Withheld MVLR of bond proceeds Interest Service on Withheld MVLR of bond proceeds Interest Service Service Service on Fervice on Fervice Service on Fervice on Fervice Service Servi	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74 (30.13
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 2210 3322 3326 11XX To record del earnings, and  Reconciliation 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment derelated fees.  Den of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on w	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74 (30.13
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration Professional Administration Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection 10, Subsection 9, Subsection 9, Subsection 9, Subsection 9, Subsection 9, Subsection 9, Subsection 10, S	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74 (30.13 - 200,000.00 70,250.00
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 2210 3322 3326 11XX To record del earnings, and  Reconciliation  Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection (d) of the Florida Constitution.  Professional Section 9, Subsection 1, Subsection 9, Sub	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74 (30.13 - 200,000.00 70,250.00
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 2210 3322 3326 11XX To record del earnings, and  Reconciliation  Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  On of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld strest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments xpenditure If fees (fees on bond interest above) as to refunded bonds escrow agent	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74 (30.13 - 200,000.00 70,250.00
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 2210 3322 3326 11XX To record del earnings, and  Reconciliation  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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Of activity in fund 210, Debt Service: Indicated fees on withheld MVLR) Indicated fees on refunded bonds Interest fees on refunded bonds (admin and underwriter fees)	200,000.00 70,250.00 154.61	5,069.01 265,434.74
To record CC  Fund 100 Ge  Account # 7200/310 3323 To record amin Article XII, Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and  Reconciliation Beginning fur Plus: CO&DS v Bond interest expression Less: Principal Interest expression Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration Founds 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Don of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds Interest (fees on bond interest above) Interest (fees on refunded bonds (admin and underwriter fees) Interest (fees on refunded bonds (admin and underwriter fees) Interest (fees on refunded bonds (admin and underwriter fees)	200,000.00 70,250.00 154.61	5,069.01 265,434.74 5,000.00 42,575.91 265,434.74 (30.13 - - 200,000.00 70,250.00

#### **Dade County School District**

<u>Debit</u>

**Credit** 

Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	ebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	833,608.35	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	277.91	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,876.94	
3715	Sale of Refunding Bonds		725,000.00
3792	Premium on Sale of Refunding Bonds		110,763.20
3322	CO&DS Withheld for SBE/COBI Bonds		-
_	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description Cash		
2210	Accrued Interest Payable	-	-
-	nterest for the 2011-2012 fiscal year.		
	·	<b>5</b> • • •	<b>0</b>
Year-end en		<u>Debit</u>	<u>Credit</u>
	upital Projects, CO&DS		
Account # 11XX	Description Cash	1,536,346.89	
1220	Due from Other Agencies	1,550,540.69	
9200/730	Dues and Fees (Administrative expense)	4,582.62	
9200/710	Interest	-	
3321	CO&DS Distributed		1,388,117.34
3325	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.		152,812.17
Fund 100 Ge	•		
<u></u>			
Account # 7200/310	<u>Description</u> Professional and Technical Services	227,508.02	
3323	CO&DS Withheld for Administration	221,300.02	227,508.02
	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 #	<u>Description</u>		
9200/710	Redemption of Principal	10,300,000.00	
9200/720	Interest	3,494,280.00	
9200/730 2210	SBA Sinking Fund Administration Fees Accrued Interest Payable	7,893.35	
3322	CO&DS Withheld for SBE/COBI Bonds	-	13,551,575.64
3326	SBA Sinking Fund Earnings	1,538.54	-
11XX	Cash		252,136.25
	bt service payments, MVLR withheld for debt service, investment d related fees.		
	on of activity in fund 210, Debt Service:		0.405 = 1.5 = -
Plus:	nd balance as provided in prior school year		2,122,718.03
CO&DS v	withheld erest (revenue on withheld MVLR)		13,551,575.64 (1,538.54)
	d bond proceeds		(1,536.54) 725,000.00
	on refunded bonds		110,763.20
Less:			
	payments		10,300,000.00
	expenditure If fees (fees on bond interest above)		3,494,280.00 7,893.35
	s to refunded bonds escrow agent		833,608.35
	If fees on refunded bonds (admin and underwriter fees)		2,154.85
	on refunded bonds	_	1.070.531.53
Ending fund I			1,870,581.78
	g of the callable portion of the Series 2003A bond issue is not considered with GASB Statement 7.	d an in-substance d	lefeasance, in

#### **Desoto County School District**

_	rom bond issuance and refunding:	<u>Debit</u>	Cred
	Projects, COBI Bonds		
	scription		
11XX Cas 9200/730 Due		-	
	es and Fees (Issuance costs - underwriter's discount) es and Fees (Issuance costs - bond finance/admin charges)	-	
	counts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791	Premium on Sale of Bonds		-
No new money bor	d issues for the 2011-2012 fiscal year.		
und 210 Debt Se	rvice Bond Refunding		
	<u>scription</u>		
	ments to Refunded Bond Escrow Agent	-	
	es and Fees (Issuance costs - underwriter's discount) es and Fees (Issuance costs - bond finance/admin charges)	-	
	counts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
792	Premium on Sale of Refunding Bonds		-
322	CO&DS Withheld for SBE/COBI Bonds		-
•	s 2002B for amounts maturing in 2013-2015 and 2003A for amounts maturing in 2014-2023.		
und 210 Debt Se	rvice, SBE/COBI Bonds		
	scription		
1XX Cas 210	sh Accrued Interest Payable	-	
-	t for the 2011-2012 fiscal year.		-
ear-end entries:	20 20	Dobit	Crod
	Projects, CO&DS	<u>Debit</u>	<u>Cred</u>
	<del></del>		
Account # Des 1XX Cas	scription sh	31,763.17	
	e from Other Agencies	-	
	es and Fees (Administrative expense)	105.20	
	rest	-	
321	CO&DS Distributed		29,864.8
325 o record CO&DS	Interest on Undistributed CO&DS disbursements, investment earnings, and treasury fees.		2,003.5
	•		
und 100 General			
	scription fessional and Technical Services	2,776.08	
323	CO&DS Withheld for Administration	2,770.00	2,776.0
o record amounts	withheld from MVLR for actual administration fees as provided		_,
	on 9, Subsection (d) of the Florida Constitution.		
	rvice, SBE/COBI Bonds		
	scription demption of Principal	110,000.00	
	rest	45,000.00	
	A Sinking Fund Administration Fees	88.79	
210 Acc	rued Interest Payable	-	
322	CO&DS Withheld for SBE/COBI Bonds	47.65	152,431.0
326 1XX	SBA Sinking Fund Earnings	17.30	- 2 675 0
	Cash vice payments, MVLR withheld for debt service, investment		2,675.0
arnings, and relat			
econciliation of	activity in fund 210, Debt Service:		
eginning fund bal	ance as provided in prior school year		26,411.3
Plus:	ld.		450 404 0
CO&DS withhe Bond interest (	a evenue on withheld MVLR)		152,431.0 (17.3
Refunded bond			-
Premium on ref			-
Less: Principal payme	ents		110,000.0
Interest expend			45,000.0
•	(fees on bond interest above)		88.7
Payments to re	funded bonds escrow agent		-
	on refunded bonds (admin and underwriter fees)		-
LUSCOUNT ON TAT	unded bonds		23,736.3
Ending fund baland	<b>^</b> _		יי אני אין גיעי

#### **Dixie County School District**

Credit

<u>Debit</u>

Account #	pital Projects, COBI Bonds		
	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)		
	· · · · · · · · · · · · · · · · · · ·	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
Account #	Description		
9299/760	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		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
efunding of S	Series 2003A for amounts maturing in 2014-2023.		
<u>-und 210 De</u>	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
-	nterest for the 2011-2012 fiscal year.		
	,		
Year-end en		<u>Debit</u>	<u>Credi</u>
	pital Projects, CO&DS		
Account #	<u>Description</u>	44-4-5	
11XX	Cash	14,717.94	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	25.29	
9200/710	Interest	-	
3321	CO&DS Distributed		13,865.5
3325	Interest on Undistributed CO&DS		877.6
To record CC	&DS disbursements, investment earnings, and treasury fees.		
1010001000	, g-, ,		
Fund 100 Ge			
Fund 100 Ge	neral Fund		
Fund 100 Ge Account #	eneral Fund  Description	1 225 08	
Fund 100 Ge Account # 7200/310	neral Fund  Description  Professional and Technical Services	1,225.08	1 225 N
Fund 100 Ge Account # 7200/310 3323	neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,225.08	1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am	neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	1,225.08	1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Pineral 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.	1,225.08	1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Pineral 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	1,225.08	1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Pineral 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		1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Pineral 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	1,225.08 45,000.00	1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	Pineral 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		1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	percentage of the professional and Technical Services	45,000.00	1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Pineral 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 Interest SBA Sinking Fund Administration Fees	45,000.00 22,570.00	1,225.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	45,000.00 22,570.00	
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	45,000.00 22,570.00 38.78	
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	45,000.00 22,570.00	66,581.3 -
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	45,000.00 22,570.00 38.78	66,581.3 -
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	45,000.00 22,570.00 38.78	1,225.0 66,581.3 1,035.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and	Description Professional and Technical Services	45,000.00 22,570.00 38.78	66,581.3 -
Fund 100 Ge  Account # 7200/310 3323 To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Other Service Payments, MVLR withheld for debt service, investment	45,000.00 22,570.00 38.78	66,581.3 - 1,035.0
Fund 100 Ge Account # 7200/310 3323 To record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation	Description Professional and Technical Services	45,000.00 22,570.00 38.78	66,581.3 - 1,035.0
Fund 100 Ge Account # 7200/310 3323 To record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation 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 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: Indicated balance as provided in prior school year	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8 66,581.3
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: Indicated development on withheld MVLR)	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8 66,581.3
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation 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 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: Indicated balance as provided in prior school year	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8 66,581.3
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: Indicated development on withheld MVLR)	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8 66,581.3
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) It bond proceeds	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8 66,581.3
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) It bond proceeds on refunded bonds	45,000.00 22,570.00 38.78	66,581.3 - 1,035.0 13,446.8 66,581.3 (7.5
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Don 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	45,000.00 22,570.00 38.78	66,581.3 - 1,035.0 13,446.8 66,581.3 (7.5 - - 45,000.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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 expenditure	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8 66,581.3 (7.5 - - 45,000.0 22,570.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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)	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8 66,581.3 (7.5 - - 45,000.0 22,570.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 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 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) If bond proceeds on refunded bonds  payments  pa	45,000.00 22,570.00 38.78	66,581.3 1,035.0 13,446.8 66,581.3 (7.5 - - 45,000.0 22,570.0
Fund 100 Get Account # 7200/310 3323 To record am in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services	45,000.00 22,570.00 38.78	66,581.3 -
Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	Description Professional and Technical Services	45,000.00 22,570.00 38.78	66,581.3 - 1,035.0 13,446.8 66,581.3 (7.5 - - 45,000.0 22,570.0 38.7
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services	45,000.00 22,570.00 38.78	66,581.3 - 1,035.0 13,446.8 66,581.3 (7.5 - - 45,000.0 22,570.0

#### **Duval County School District**

<u>Debit</u>

**Credit** 

Fund 310 Cap Account #	tel Destruction CODID and to		
Account #	ital Projects, COBI Bonds		
7 tooodi it #	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		-
No new money	bond issues for the 2011-2012 fiscal year.		
Fund 210 Deb	t Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	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		_
	eries 2002B for amounts maturing in 2013-2015 and		
	eries 2003A for amounts maturing in 2014-2023.		
•	•		
	t Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued int	erest for the 2011-2012 fiscal year.	<u> </u>	
Year-end entr	ies:	<u>Debit</u>	Credit
	ital Projects, CO&DS		<u> </u>
Account # 11XX	<u>Description</u> Cash	675 524 07	
		675,534.97	
1220	Due from Other Agencies	4 700 00	
9200/730	Dues and Fees (Administrative expense)	1,780.29	
9200/710	Interest COS DC Distributed	-	005 440 00
3321	CO&DS Distributed		625,112.86
3325	Interest on Undistributed CO&DS		52,202.40
	DS disbursements, investment earnings, and treasury fees.		
Fund 100 Gen	<u>eral Fund</u>		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration	·	65,846.76
To record amo	unts withheld from MVLR for actual administration fees as provided		
	ection 9, Subsection (d) of the Florida Constitution.		
	t Service, SBE/COBI Bonds		
	<del></del>		
Account #	Description  Redemption of Principal	2 040 000 00	
9200/710	Redemption of Principal	2,810,000.00	
9200/720	Interest	956,100.00	
9200/730	SBA Sinking Fund Administration Fees	2,154.45	
2210	Accrued Interest Payable	-	0.000.551.55
3322	CO&DS Withheld for SBE/COBI Bonds		3,698,824.38
3326	SBA Sinking Fund Earnings	419.93	<b>-</b>
11XX	Cash		69,850.00
To record debt	service payments, MVLR withheld for debt service, investment		
earnings, and			
earnings, and	n of activity in fund 210, Debt Service:		
earnings, and Reconciliation Beginning fund			575,504.55
earnings, and Reconciliation Beginning functions:	n of activity in fund 210, Debt Service: If balance as provided in prior school year		·
earnings, and  Reconciliation  Beginning fund  Plus:  CO&DS wi	n of activity in fund 210, Debt Service: If balance as provided in prior school year thheld		3,698,824.38
earnings, and  Reconciliation  Beginning fund  Plus:  CO&DS wi  Bond intere	n of activity in fund 210, Debt Service: If balance as provided in prior school year thheld est (revenue on withheld MVLR)		575,504.55 3,698,824.38 (419.93
Reconciliation Beginning function Plus: CO&DS with Bond interest Refunded I	n of activity in fund 210, Debt Service: If balance as provided in prior school year thheld est (revenue on withheld MVLR) bond proceeds		3,698,824.38
earnings, and  Reconciliation  Beginning fund  Plus:  CO&DS wi  Bond intere  Refunded I  Premium o	n of activity in fund 210, Debt Service: If balance as provided in prior school year thheld est (revenue on withheld MVLR)		3,698,824.38
Reconciliation Beginning fund Plus: CO&DS wi Bond intere Refunded I Premium of	thheld est (revenue on withheld MVLR) cond proceeds n refunded bonds		3,698,824.38 (419.93 - -
Reconciliation Beginning fund Plus: CO&DS wi Bond intere Refunded I Premium o Less: Principal p	thheld est (revenue on withheld MVLR) cond proceeds n refunded bonds ayments		3,698,824.38 (419.93 - - 2,810,000.00
Reconciliation Beginning function Plus: CO&DS with Bond interest Refunded Interest expending part of the premium of the premiu	thheld est (revenue on withheld MVLR) cond proceeds n refunded bonds eayments penditure		3,698,824.38 (419.93 - - 2,810,000.00 956,100.00
Reconciliation Beginning funct Plus: CO&DS wi Bond intere Refunded I Premium of Less: Principal pointerest ex Dues and f	n of activity in fund 210, Debt Service: If balance as provided in prior school year Ithheld est (revenue on withheld MVLR) bond proceeds in refunded bonds  ayments benditure ees (fees on bond interest above)		3,698,824.38 (419.93 - - 2,810,000.00
Reconciliation  Reginning funct  Plus:  CO&DS wi  Bond intere  Refunded I  Premium of  Less:  Principal pointerest ext  Dues and for  Payments	thheld est (revenue on withheld MVLR) cond proceeds n refunded bonds eayments been diture ees (fees on bond interest above) to refunded bonds secrow agent		3,698,824.38 (419.93 - - 2,810,000.00 956,100.00
Reconciliation  Beginning function  Plus:  CO&DS wind Bond interest  Refunded Interest extinutes and for the payments  Dues and for the payments	n of activity in fund 210, Debt Service: If balance as provided in prior school year Ithheld est (revenue on withheld MVLR) bond proceeds in refunded bonds  ayments benditure ees (fees on bond interest above) to refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees)		3,698,824.38 (419.93 - - 2,810,000.00 956,100.00
Reconciliation Reginning fund Plus: CO&DS wi Bond intered Refunded I Premium of Less: Principal pointerest exp Dues and f Payments Dues and f Discount of	thheld est (revenue on withheld MVLR) cond proceeds in refunded bonds  ayments bees (fees on bond interest above) to refunded bonds (admin and underwriter fees) in refunded bonds		3,698,824.38 (419.93 - - 2,810,000.00 956,100.00 2,154.45 - -
Reconciliation  Reginning fund  Plus:  CO&DS wi  Bond intered  Refunded I  Premium of  Less:  Principal pointerest ext  Dues and for  Payments  Dues and for	thheld est (revenue on withheld MVLR) cond proceeds in refunded bonds  ayments bees (fees on bond interest above) to refunded bonds (admin and underwriter fees) in refunded bonds		3,698,824.38 (419.93 - - 2,810,000.00 956,100.00

#### **Escambia County School District**

<u>Debit</u>

<u>Credit</u>

Entries resulting from bond issuance and refunding:

Fund 310 Ca	nital Projects COBI Rongs		
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	2,872,719.02	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	952.64	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	6,502.74	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,625,000.00
3792	Premium on Sale of Refunding Bonds		255,174.40
3322	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
refunding of S	Series 2003A for amounts maturing in 2014-2023.		
-und 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credi
<u>Fund 360 Ca</u>	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	171,977.77	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	515.93	
9200/710	Interest	-	
3321	CO&DS Distributed		
3321	CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325			155,362.9 <sup>2</sup> 17,130.70
3321 3325 To record CO	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CO <b>Fund 100 Ge</b>	Interest on Undistributed CO&DS		
3321 3325 To record CO <b>Fund 100 Ge</b> Account #	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.	24.183 18	
3321 3325 To record CO <b>Fund 100 Ge</b> <u>Account #</u> 7200/310	Interest on Undistributed CO&DS	24,183.18	17,130.70
3321 3325 To record CO <b>Fund 100 Ge</b> <u>Account #</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	24,183.18	17,130.70
3321 3325 To record CO Fund 100 Ge Account # 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	24,183.18	
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in 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	24,183.18	17,130.70
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Interest on Undistributed CO&DS  P&DS disbursements, investment earnings, and treasury fees.  Peneral 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	24,183.18	17,130.70
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS  P&DS disbursements, investment earnings, and treasury fees.  Peneral 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	24,183.18	17,130.70
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS  P&DS disbursements, investment earnings, and treasury fees.  Peneral 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	1,100,000.00	17,130.70
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS  B&DS disbursements, investment earnings, and treasury fees.  Beneral 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 Interest		17,130.70
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730	Interest on Undistributed CO&DS  B&DS disbursements, investment earnings, and treasury fees.  Interest 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.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,100,000.00 355,068.75	17,130.70
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210	Interest on Undistributed CO&DS  B&DS disbursements, investment earnings, and treasury fees.  Beneral 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 Interest	1,100,000.00 355,068.75	17,130.76 24,183.18
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	Interest on Undistributed CO&DS	1,100,000.00 355,068.75	17,130.7 24,183.1
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326	Interest on Undistributed CO&DS  B&DS disbursements, investment earnings, and treasury fees.  Beneral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	1,100,000.00 355,068.75 834.48	17,130.76 24,183.16 1,432,665.88
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	Interest on Undistributed CO&DS  B&DS disbursements, investment earnings, and treasury fees.  Beneral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,100,000.00 355,068.75 834.48	17,130.76 24,183.16 1,432,665.88
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX To record det	Interest on Undistributed CO&DS	1,100,000.00 355,068.75 834.48	17,130.70
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delegations 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,100,000.00 355,068.75 834.48	17,130.76 24,183.16 1,432,665.88
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and	Interest on Undistributed CO&DS  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 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:	1,100,000.00 355,068.75 834.48	1,432,665.88 - 23,400.00
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment if related fees.	1,100,000.00 355,068.75 834.48	1,432,665.88 - 23,400.0
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation	Interest on Undistributed CO&DS  A&DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  A&DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  ABDE disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed Company of the Services  CO&DS Withheld for Administration  Interest of CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Interest of SBA Sinking Fu	1,100,000.00 355,068.75 834.48	1,432,665.88 - 23,400.0
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation Beginning fur Plus: CO&DS w	Interest on Undistributed CO&DS  A&DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  A&DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  ABDE disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed Company of the Services  CO&DS Withheld for Administration  Interest of CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Interest of SBA Sinking Fu	1,100,000.00 355,068.75 834.48	17,130.70 24,183.13 1,432,665.88 23,400.00 198,092.48 1,432,665.88
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delternings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte	Interest on Undistributed CO&DS  & 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  In of activity in fund 210, Debt Service: In displacements of the service of the s	1,100,000.00 355,068.75 834.48	17,130.76 24,183.15 24,183.15 1,432,665.88 23,400.06 198,092.48 1,432,665.88 (162.6)
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	Interest on Undistributed CO&DS  & 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 Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment is related fees.  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld  rest (revenue on withheld MVLR)	1,100,000.00 355,068.75 834.48	17,130.76 24,183.16 24,183.16 23,400.06 198,092.48 1,432,665.88 (162.6 2,625,000.06
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  **meral 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  Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ot service payments, MVLR withheld for debt service, investment is related fees.  **Den of activity in fund 210, Debt Service:**  Indicate the service on withheld MVLR is bond proceeds	1,100,000.00 355,068.75 834.48	17,130.76 24,183.16 24,183.16 23,400.06 198,092.48 1,432,665.88 (162.6 2,625,000.06
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Interest on Undistributed CO&DS  & DS disbursements, investment earnings, and treasury fees.  **Meral 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.  **Meta Service, SBE/COBI Bonds**  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment is related fees.  **Den of activity in fund 210, Debt Service:** Ind balance as provided in prior school year  withheld rest (revenue on withheld MVLR) It bond proceeds on refunded bonds  payments	1,100,000.00 355,068.75 834.48	17,130.76  24,183.16  24,183.16  23,400.06  198,092.48  1,432,665.88
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal   Interest e	Interest on Undistributed CO&DS  & DS disbursements, investment earnings, and treasury fees.  **meral 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  Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ot service payments, MVLR withheld for debt service, investment is related fees.  **Dn of activity in fund 210, Debt Service:**  Ind balance as provided in prior school year  withheld rest (revenue on withheld MVLR)  If bond proceeds  on refunded bonds  payments  xpenditure	1,100,000.00 355,068.75 834.48	17,130.76  24,183.16  24,183.16  23,400.06  198,092.48  1,432,665.88
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal   Interest e Dues and	Interest on Undistributed CO&DS  & DS disbursements, investment earnings, and treasury fees.  **meral 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  Interest  SBA Sinking Fund Administration Fees  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.  **Dn 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  payments  xpenditure  I fees (fees on bond interest above)	1,100,000.00 355,068.75 834.48	17,130.76  24,183.16  24,183.16  1,432,665.88  23,400.06  198,092.48  1,432,665.88  (162.68  2,625,000.06  255,174.46  1,100,000.06  355,068.75  834.48
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest e Dues and Payments	Interest on Undistributed CO&DS  & DS disbursements, investment earnings, and treasury fees.  ### Professional and Technical Services	1,100,000.00 355,068.75 834.48	17,130.76  24,183.16  24,183.16  1,432,665.88  (162.68  2,625,000.00  255,174.40  1,100,000.00  355,068.75
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliatic Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest e Dues and Payments Dues and	Interest on Undistributed CO&DS  & DS disbursements, investment earnings, and treasury fees.  Intereal 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.  Interest  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Tot service payments, MVLR withheld for debt service, investment in related fees.  Interest  Inte	1,100,000.00 355,068.75 834.48	17,130.76  24,183.16  24,183.16  1,432,665.88  23,400.06  198,092.48  1,432,665.88  (162.68  2,625,000.06  255,174.46  1,100,000.06  355,068.75  834.48
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliatic Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest e Dues and Payments Dues and	Interest on Undistributed CO&DS  & DS disbursements, investment earnings, and treasury fees.  ### Professional and Technical Services	1,100,000.00 355,068.75 834.48	1,432,665.88 1,432,665.88 23,400.00 198,092.48 1,432,665.88 (162.63 2,625,000.00 255,174.40 1,100,000.00 355,068.75 834.44 2,872,719.02

#### Flagler County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account # 11XX 9200/730 9200/730 9299/891	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 2011-2012 fiscal year.		-
	bt Service Bond Refunding		
Account # 9299/760 9200/730 9200/730 9299/892 3715	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	610,042.53 203.16 1,372.11	530,000.00
	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		81,617.80
Fund 210 De	bt Service, SBE/COBI Bonds		
Account # 11XX 2210 No accrued in	Description Cash Accrued Interest Payable nterest for the 2011-2012 fiscal year.	-	-
Year-end en	·	Dobit	Crodit
	pital Projects, CO&DS	<u>Debit</u>	<u>Credit</u>
Account # 11XX 1220	Description Cash Due from Other Agencies	232,066.89	
9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest	194.98 -	
	CO&DS Distributed Interest on Undistributed CO&DS  &D&DS disbursements, investment earnings, and treasury fees.		226,889.65 5,372.22
Fund 100 Ge	<del></del>		
Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	7,458.39	7,458.39
	ounts 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 # 9200/710 9200/720 9200/730 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	170,000.00 96,645.00 153.12	
3322 3326	CO&DS Withheld for SBE/COBI Bonds	29.84	262,877.96
11XX	SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	29.04	3,950.00
	related fees.		
Reconciliation	on of activity in fund 210, Debt Service:		
Plus:	nd balance as provided in prior school year		59,780.51
Refunded Premium	rest (revenue on withheld MVLR) I bond proceeds on refunded bonds		262,877.96 (29.84) 530,000.00 81,617.80
Interest e	payments xpenditure		170,000.00 96,645.00
Payments Dues and	I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		153.12 610,042.53 1,575.27
Discount Ending fund I	on refunded bonds palance		<u>-</u> 55,830.51
The refunding	g of the callable portion of the Series 2003A bond issue is not considered with GASB Statement 7.	I an in-substance de	· · · · · · · · · · · · · · · · · · ·

#### **Franklin County School District**

	ng from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Capi	ital Projects, COBI Bonds		
	<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	-	
3711	Sale of Bonds - SBE/COBI Bonds	_	_
3791	Premium on Sale of Bonds		-
No new money	bond issues for the 2011-2012 fiscal year.		
Fund 210 Debi	t Service 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)	-	
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		-
	eries 2002B for amounts maturing in 2013-2015 and ries 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt	t Service, SBE/COBI Bonds		
	Description		
	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	erest for the 2011-2012 fiscal year.		
Year-end entri	es:	<u>Debit</u>	Credit
Fund 360 Capi	ital Projects, CO&DS		
	Description Cash	60,595.40	
	Due from Other Agencies	00,595.40	
	Dues and Fees (Administrative expense)	24.79	
	Interest	-	
3321	CO&DS Distributed		60,090.91
3325	Interest on Undistributed CO&DS		529.28
To record CO&	DS disbursements, investment earnings, and treasury fees.		
Fund 100 Gen	eral Fund		
Account #	<u>Description</u>		
	Professional and Technical Services	915.09	
3323	CO&DS Withheld for Administration		915.09
	unts withheld from MVLR for actual administration fees as provided		
in Article XII, S	ection 9, Subsection (d) of the Florida Constitution.		
Fund 210 Debt	t Service, SBE/COBI Bonds		
Account #	Description		
	Redemption of Principal	-	
9200/720	Interest	-	
	SBA Sinking Fund Administration Fees	-	
	Accrued Interest Payable	-	
3322 3326	CO&DS Withheld for SBE/COBI Bonds		-
3326 11XX	SBA Sinking Fund Earnings Cash	<del>-</del>	-
	service payments, MVLR withheld for debt service, investment	-	-
earnings, and r			
	of activity in fund 210, Debt Service:		
Plus:	balance as provided in prior school year		-
CO&DS wit	hheld		_
	est (revenue on withheld MVLR)		-
	ond proceeds		-
	n refunded bonds		-
Less:	avments		-
Principal pa			_
Principal pa Interest exp	penditure		
Principal pa Interest exp Dues and fe	oenditure ees (fees on bond interest above)		-
Principal pa Interest exp Dues and for Payments t	oenditure ees (fees on bond interest above) o refunded bonds escrow agent		-
Principal pa Interest exp Dues and fo Payments t Dues and fo	Denditure Dees (fees on bond interest above) Description or refunded bonds escrow agent Dees on refunded bonds (admin and underwriter fees)		- - -
Principal pa Interest exp Dues and fo Payments t Dues and fo	penditure ees (fees on bond interest above) to refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees) n refunded bonds	_	- - - -

The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in accordance with GASB Statement 7.

#### **Gadsden County School District**

Credit

<u>Debit</u>

Fund 310 Ca Account #	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 mone	ey bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
	Description		
<u>Account #</u> 9299/760	Payments to Refunded Bond Escrow Agent		
		-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
Ū	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2011-2012 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	AE 904 40	
		46,804.42	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	60.45	
9200/710	Interest	-	
3321	CO&DS Distributed		44,479.87
3325	Interest on Undistributed CO&DS		2,385.00
	18 DS disbursoments, investment carnings, and treasury fees		
To record CO	ADS disbursements, investment earnings, and treasury fees.		
To record CO <b>Fund 100 Ge</b>	•		
Fund 100 Ge	eneral Fund		
Fund 100 Ge Account #	eneral Fund  Description	4 271 20	
Fund 100 Ge Account # 7200/310	neral Fund  Description  Professional and Technical Services	4,371.30	4 274 20
Fund 100 Ge Account # 7200/310 3323	neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,371.30	4,371.30
Fund 100 Ge Account # 7200/310 3323 Fo record am	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	4,371.30	4,371.30
Fund 100 Ge Account # 7200/310 3323 Fo record am	neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,371.30	4,371.30
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	4,371.30	4,371.30
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	Pineral Fund  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.	4,371.30	4,371.30
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account #	Pineral Fund  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		4,371.30
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710	Pineral Fund  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	175,000.00	4,371.30
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Pineral Fund  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	175,000.00 71,700.00	4,371.30
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Pineral Fund  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	175,000.00	4,371.30
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210	Pineral Fund  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 Accrued Interest Payable	175,000.00 71,700.00	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	175,000.00 71,700.00 141.29	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	175,000.00 71,700.00	242,568.83 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 93322 9326 11XX	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	175,000.00 71,700.00 141.29	242,568.83 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	175,000.00 71,700.00 141.29	242,568.83 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	175,000.00 71,700.00 141.29	4,371.30 242,568.83 - 4,300.00
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 93326 11XX Fo record delegarnings, and	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	175,000.00 71,700.00 141.29	242,568.83 -
Fund 100 Ge  Account # 7200/310 3323  To record am In Article XII, Fund 210 De  Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX  To record delearnings, and	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 911XX Fo record delearnings, and Reconciliation	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 9326 911XX Fo record del Parnings, and Reconciliation Beginning fur Plus:	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment Interest related fees.  In of activity in fund 210, Debt Service:  In display the service of th	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record del	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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  In of activity in fund 210, Debt Service: Indianal Service Service in the service of the se	175,000.00 71,700.00 141.29	242,568.83 4,300.00 40,574.56 242,568.83
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record del 76 record del 76 record del 77 record del 78 record del	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.  Interest Section of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment It related fees.  In of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Irrest (revenue on withheld MVLR)	175,000.00 71,700.00 141.29	242,568.83 4,300.00 40,574.58 242,568.83
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record del	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.  Interest Beautiful Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest Descript	175,000.00 71,700.00 141.29	242,568.83 4,300.00 40,574.58 242,568.83
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium	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.  Interest Section of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment It related fees.  In of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Irrest (revenue on withheld MVLR)	175,000.00 71,700.00 141.29	242,568.83 4,300.00 40,574.58 242,568.83
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation 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.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Service on refunded bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment Description SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment Description SBA Sinking Fund Earnings Cash Out service payments of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83 (27.54
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation 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.  Interest Beautiful Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest Descript	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 70 record del Fearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Service on refunded bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment Description SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment Description SBA Sinking Fund Earnings Cash Out service payments of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83 (27.54 - -
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo 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 rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment Interest related fees.  In of activity in fund 210, Debt Service: Individual balance as provided in prior school year  Withheld Interest (revenue on withheld MVLR) It bond proceeds Intere	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83 (27.54 - - - 175,000.00 71,700.00
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9201/730 9210 9322 9326 11XX To record del 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 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments redemption of Principal Interest Re	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83 (27.54 - - - 175,000.00 71,700.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9200/730 9210 9322 9326 11XX Fo 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 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld trest (revenue on withheld MVLR) dibond proceeds on refunded bonds  payments xpenditure I fees (fees on bond interest above) as to refunded bonds escrow agent	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83 (27.54 - - - 175,000.00 71,700.00
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 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 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  On of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds It because (fees on bond interest above) It fees (fees on bond interest above) It fees (fees on refunded bonds (admin and underwriter fees)	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83 (27.54 - - - 175,000.00 71,700.00
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	Description Professional and Technical Services	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83 (27.54 - - - 175,000.00 71,700.00 141.29
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record delearnings, 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	175,000.00 71,700.00 141.29	242,568.83 - 4,300.00 40,574.58 242,568.83 (27.54 - - - 175,000.00 71,700.00

#### **Gilchrist County School District**

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account # 11XX 9200/730 9200/730 9299/891 3711 3791	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	- - - -	<u>.</u>
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
refunding of S	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 Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.	- - -	-
	bt Service, SBE/COBI Bonds		
Account # 11XX 2210 No accrued in	Description Cash Accrued Interest Payable nterest for the 2011-2012 fiscal year.		-
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX 1220	<u>Description</u> Cash Due from Other Agencies	22,300.39	
9200/730	Dues and Fees (Administrative expense)	37.84	
9200/710 3321 3325 To record CC	Interest CO&DS Distributed Interest on Undistributed CO&DS  0&DS disbursements, investment earnings, and treasury fees.		21,190.34 1,147.89
Fund 100 Ge	eneral Fund		
	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.	1,511.34	1,511.34
	ebt Service, SBE/COBI Bonds		
Account # 9200/710 9200/720 9200/730 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	60,000.00 19,500.00 45.46	
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	8.86	78,054.32 -
11XX	Cash		1,500.00
	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		13,037.57
CO&DS v Bond inte	rest (revenue on withheld MVLR)		78,054.32 (8.86)
	d bond proceeds on refunded bonds		-
Less:	payments		60,000.00
Interest e	xpenditure		19,500.00
	I fees (fees on bond interest above) s to refunded bonds escrow agent		45.46 -
Dues and	fees on refunded bonds (admin and underwriter fees)		-
Discount Ending fund I	on refunded bonds palance		<u>-</u> 11,537.57
The refunding	g of the callable portion of the Series 2003A bond issue is not considered with GASB Statement 7.	an in-substance defe	

#### **Glades County School District**

	g from bond issuance and refunding:	<u>Debit</u>	Credit
	I Projects, COBI Bonds		
	<u>escription</u>		
_	ash	-	
	ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges)	-	
	iscounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money b	ond issues for the 2011-2012 fiscal year.		
Fund 210 Debt S	Service Bond Refunding		
Account # D	escription		
	ayments to Refunded Bond Escrow Agent	-	
	ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - bond finance/admin charges)	-	
	scounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	es 2002B for amounts maturing in 2013-2015 and		_
•	es 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt S	ervice, SBE/COBI Bonds		
	escription		
	ash	-	
2210	Accrued Interest Payable		-
No accrued intere	est for the 2011-2012 fiscal year.		
Year-end entries	:	<u>Debit</u>	<u>Credit</u>
Fund 360 Capita	I Projects, CO&DS		
	escription		
	ash	48,971.96	
	ue from Other Agencies	-	
	ues and Fees (Administrative expense)	39.03	
	terest	-	
3321	CO&DS Distributed		48,424.57
3325 To record CO 9 D	Interest on Undistributed CO&DS  6 disbursements, investment earnings, and treasury fees.		586.42
	•		
Fund 100 Gener			
	escription	707.40	
7200/310 P 3323	rofessional and Technical Services  CO&DS Withheld for Administration	737.43	737.43
	ts withheld from MVLR for actual administration fees as provided		737.43
	tion 9, Subsection (d) of the Florida Constitution.		
	ervice, SBE/COBI Bonds		
	_		
	escription edemption of Principal	_	
	terest	- -	
	BA Sinking Fund Administration Fees	-	
2210 A	ccrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX Fo record debt se	Cash  write payments MVI R withheld for debt service investment	-	-
earnings, and rel	ervice payments, MVLR withheld for debt service, investment ated fees.		
•			
	f activity in fund 210, Debt Service:		
Beginning fund b Plus:	alance as provided in prior school year		-
CO&DS withh	eld		_
	(revenue on withheld MVLR)		-
Refunded bo	nd proceeds		-
	efunded bonds		-
Less:			
Principal pay			-
Interest expe			-
	s (fees on bond interest above) refunded bonds escrow agent		<del>-</del>
			-
Payments to	s on refunded bonds (admin and underwriter fees)		
Payments to Dues and fee	s on refunded bonds (admin and underwriter fees) efunded bonds		
Payments to Dues and fee	efunded bonds		<u> </u>

#### **Gulf County School District**

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 310 Capi	tal Projects CORI Ronds		
	tai Frojects, COBI Bolius		
Account #	<u>Description</u>		
	Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	_	
	Dues and Fees (Issuance costs - underwhiers discount)  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 money	bond issues for the 2011-2012 fiscal year.		
Fund 210 Debt	Service Bond Refunding		
Account #	Description		
9299/760	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		
		-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of Se	eries 2002B for amounts maturing in 2013-2015 and		
efunding of Se	ries 2003A for amounts maturing in 2014-2023.		
-und 210 Debt	Service, SBE/COBI Bonds		
	<u>Description</u>		
	Cash	-	
2210	Accrued Interest Payable		_
	rest for the 2011-2012 fiscal year.		
Year-end entri	<del>9</del> \$:	<u>Debit</u>	<u>Credi</u>
-und 360 Capi	tal Projects, CO&DS		
	<u>Description</u>		
11XX	Cash	15,703.66	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	25.54	
9200/710	Interest	-	
3321	CO&DS Distributed		14,904.5
JJZ I	COADS DISTIBUTED		14,504.5
3325	Interest on Undistributed CO&DS		824.69
3325 To record CO&	Interest on Undistributed CO&DS  OS disbursements, investment earnings, and treasury fees.		
3325	Interest on Undistributed CO&DS  OS disbursements, investment earnings, and treasury fees.		
3325 To record CO& Fund 100 Gene	Interest on Undistributed CO&DS  OS disbursements, investment earnings, and treasury fees.		
3325 To record CO& Fund 100 Gene Account #	Interest on Undistributed CO&DS  OS disbursements, investment earnings, and treasury fees.  Peral Fund	1,287.99	
3325 To record CO& Fund 100 Gend Account # 7200/310	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund Description Professional and Technical Services	1,287.99	824.69
3325 To record CO& Fund 100 Gene Account # 7200/310 3323	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,287.99	824.69
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amou	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Ints withheld from MVLR for actual administration fees as provided	1,287.99	824.69
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amoun Article XII, Se	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.	1,287.99	824.69
3325 Fund 100 General Account # 7200/310 3323 Fo record amount Article XII, Se	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds	1,287.99	
3325 To record CO& Fund 100 Gene Account # 7200/310 3323 To record amoun Article XII, Se Fund 210 Debt Account #	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description		824.69
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amount Article XII, Se Fund 210 Debt Account # 9200/710	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal	45,000.00	824.69
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amount Article XII, Se Fund 210 Debt Account # 9200/710 9200/720	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest	45,000.00 25,750.00	824.69
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amount Article XII, Se Fund 210 Debt Account # 9200/710 9200/720	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal	45,000.00	824.69
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest	45,000.00 25,750.00	824.69
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	45,000.00 25,750.00	824.69
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amount Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	45,000.00 25,750.00	1,287.99
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	45,000.00 25,750.00 40.58	1,287.99 69,673.50
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 69,673.50
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debt	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99
3325 For record CO& Fund 100 Gene Account # 7200/310 3323 For record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX For record debt earnings, and re	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.	45,000.00 25,750.00 40.58	1,287.99 69,673.50
G325 Fund 100 General Account # 7200/310 G323 Fo record amount Article XII, Sefund 210 Debte Account # G200/710 G200/720 G200/730 G210 G322 G326 G11XX Fo record debte earnings, and record in the concelliation in the con	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  Of activity in fund 210, Debt Service:	45,000.00 25,750.00 40.58	69,673.50 1,125.00
3325 Fund 100 General Account # 7200/310 3323 Fo record amount Article XII, Sefund 210 Debter Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record debter arnings, and record debter arnings, and record around are general around aroun	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.	45,000.00 25,750.00 40.58	69,673.5 1,125.0
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amount Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record debt earnings, and re Reconciliation Beginning fund Plus:	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Pral Fund Description Professional and Technical Services	45,000.00 25,750.00 40.58	69,673.50 1,125.00
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amount Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record debt earnings, and re Reconciliation Beginning fund Plus: CO&DS with	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  Of activity in fund 210, Debt Service: balance as provided in prior school year	45,000.00 25,750.00 40.58	1,287.99 69,673.50 1,125.00 18,765.88 69,673.50
3325 Fo record CO& Fund 100 Gene Account # 7200/310 3323 Fo record amount Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record debt earnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond intere	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Pral Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 69,673.50 1,125.00 18,765.86 69,673.5
3325 For record CO& Fund 100 Gene Account # 7200/310 3323 For record amount Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record debt earnings, and re Reconciliation Plus: CO&DS with Bond intere Refunded b	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Prai Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 69,673.50 1,125.00 18,765.86 69,673.5
3325 For record CO& Fund 100 Gene Account # 7200/310 3323 For record amount Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record debt earnings, and re Reconciliation Plus: CO&DS with Bond intere Refunded b	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Pral Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 69,673.50 1,125.00 18,765.88 69,673.50
3325 Fund 100 General Account # 7200/310 3323 Fo record amount article XII, Sefund 210 Debter Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record debter arnings, and record debter arnings, and record article XII Beginning fund Plus: CO&DS with Bond interer Refunded be	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Prai Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 69,673.50 1,125.00 18,765.88 69,673.50
3325 Fund 100 General Account # 7200/310 3323 Fo record amount article XII, Sefund 210 Debteral Account # 9200/710 9200/720 9200/730 9210 93322 93326 911XX Fo record debterarnings, and record debterarnings, and record debterarnings and record deb	Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  Prail Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year Inheld St (revenue on withheld MVLR) Ond proceeds Interest Payable Gracial Revision Fees Inheld St (revenue on withheld MVLR) Ond proceeds Interest Payable Gracial Revision Fees Inheld St (revenue on withheld MVLR) Ond proceeds Interest Payable Gracial Revision Fees Interest Payable Gracial Revision Fees Inheld St (revenue on withheld MVLR) Ond proceeds Interest Payable Gracial Revision Fees Interest Payable Gr	45,000.00 25,750.00 40.58	1,287.99 1,287.99 1,125.00 18,765.88 69,673.50 (7.92
3325 Fund 100 General Account # 7200/310 3323 Fo record amount article XII, Sefund 210 Debteral Account # 9200/710 9200/720 9200/730 9210 93322 9326 911XX Fo record debterarnings, and record debterarnings, and record article articles art	Interest on Undistributed CO&DS OS disbursements, investment earnings, and treasury fees.  Peral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year Inheld Interest SBA Crevenue on withheld MVLR) Interest SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year Inheld Interest SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.	45,000.00 25,750.00 40.58	1,287.99 1,287.99 1,125.00 18,765.86 69,673.56 (7.9)
3325 Fund 100 General Account # 7200/310 3323 Fo record amount article XII, Sefund 210 Debteral Account # 9200/710 9200/720 9200/730 9210 93322 93326 911XX Fo record debterarnings, and record debterarnings, and record article XII Bond interest explication principal palinterest explications	Interest on Undistributed CO&DS OS disbursements, investment earnings, and treasury fees.  Pral Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 1,287.99 69,673.50 1,125.00 18,765.88 69,673.50 (7.9) - - 45,000.00 25,750.00
3325 Fund 100 General Account # 7200/310 3323 Fo record amount article XII, Sefund 210 Debte Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debte earnings, and record debte earnings, and record interest expones and fereign and	Interest on Undistributed CO&DS OS disbursements, investment earnings, and treasury fees.  Peral Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 1,287.99 69,673.50 1,125.00 18,765.88 69,673.50 (7.9) - - 45,000.00 25,750.00
To record CO&I Fund 100 Gene Account # 7200/310 3323 To record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and record debt earnings, and record interext exp Dues and fe Payments to	Interest on Undistributed CO&DS OS disbursements, investment earnings, and treasury fees.  Prail Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 69,673.50
To record CO&I Fund 100 Gene Account # 7200/310 3323 To record amount Article XII, Sefund 210 Debte Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte earnings, and record debte earnings, and record interest expunction of Less: Principal parallerest expunction of Plus and ference and	Interest on Undistributed CO&DS OS disbursements, investment earnings, and treasury fees.  Prail Fund  Description Professional and Technical Services	45,000.00 25,750.00 40.58	1,287.99 69,673.50 - 1,125.00 18,765.88 69,673.50 (7.92 - 45,000.00 25,750.00
To record CO&I Fund 100 Gene Account # 7200/310 3323 To record amount Article XII, Sefund 210 Debte Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte earnings, and record debte earnings, and record interest expunction of Less: Principal parallerest expunction of Plus and ference and	Interest on Undistributed CO&DS OS disbursements, investment earnings, and treasury fees.  Pral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  Of activity in fund 210, Debt Service: balance as provided in prior school year Inheld St (revenue on withheld MVLR) Sond proceeds In refunded bonds Service on bond interest above) Service fees on bond interest above) Service fees on refunded bonds (admin and underwriter fees) Service on refunded bonds Service on refunded bonds (admin and underwriter fees)	45,000.00 25,750.00 40.58	1,287.99 69,673.50 - 1,125.00 18,765.88 69,673.50 (7.92 - 45,000.00 25,750.00

#### **Hamilton County School District**

Credit

<u>Debit</u>

Fund 310 Cap Account # 11XX	ital Basis to CODI Basis		
	pital Projects, COBI Bonds		
	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		-
No new mone	y bond issues for the 2011-2012 fiscal year.		
Fund 210 De	ot Service Bond Refunding		
Account #	Description		
9299/760	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		
	CO&DS Withheld for SBE/COBI Bonds		_
3322 Defendeline en eft			-
	Series 2002B for amounts maturing in 2013-2015 and		
•	eries 2003A for amounts maturing in 2014-2023.		
	ot Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2011-2012 fiscal year.	<u> </u>	
Year-end ent	ries:	Debit	Credi
	oital Projects, CO&DS	<del></del>	
Account #	<u>Description</u>	44.040.44	
11XX	Cash	14,213.14	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	16.90	
9200/710	Interest	-	
3321	CO&DS Distributed		13,554.5°
3325	Interest on Undistributed CO&DS		675.53
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,134.09	
3323	CO&DS Withheld for Administration	.,	1,134.09
	ounts withheld from MVLR for actual administration fees as provided		.,
	Section 9, Subsection (d) of the Florida Constitution.		
117 (111010 7(11, 1			
Eural 240 Dal	ot Service, SBE/COBI Bonds		
Account #	Description	<b>,</b> .	
Account # 9200/710	Description Redemption of Principal	45,000.00	
Account # 9200/710 9200/720	Description Redemption of Principal Interest	17,000.00	
Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720 9200/730 9210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	17,000.00	
Account # 9200/710 9200/720 9200/730 9210 93322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	17,000.00 35.48 -	60,917.40
Account # 0200/710 0200/720 0200/730 0210 03322 0326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	17,000.00	60,917.40 -
Account # 0200/710 0200/720 0200/730 0210 03322 0326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	17,000.00 35.48 -	60,917.4( - 1,125.0(
Account # 0200/710 0200/720 0200/730 0210 03322 0326 11XX Fo record deb	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	17,000.00 35.48 -	-
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	17,000.00 35.48 -	-
Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record deb	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	17,000.00 35.48 -	-
Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb earnings, and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:	17,000.00 35.48 -	- 1,125.00
Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debearnings, and Reconciliation	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.	17,000.00 35.48 -	- 1,125.00
Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debearnings, and Reconciliations	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year	17,000.00 35.48 -	1,125.00 12,201.44
Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record debearnings, and Reconciliation Beginning fun Plus: CO&DS w	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year	17,000.00 35.48 -	1,125.00 12,201.44 60,917.40
Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond intel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: d balance as provided in prior school year ithheld est (revenue on withheld MVLR)	17,000.00 35.48 -	1,125.00 12,201.44
Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS was Bond intel Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: d balance as provided in prior school year ithheld est (revenue on withheld MVLR) bond proceeds	17,000.00 35.48 -	1,125.00 12,201.44 60,917.40
Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond intel Refunded Premium	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: d balance as provided in prior school year ithheld est (revenue on withheld MVLR)	17,000.00 35.48 -	1,125.00 12,201.44 60,917.40
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In debt balance as provided in prior school year In theld Interest Payable Interest Pay	17,000.00 35.48 -	12,201.44 60,917.46 (6.92
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In dialonce as provided in prior school year In theld Interest Payable	17,000.00 35.48 -	12,201.44 60,917.44 (6.92
Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees. In of activity in fund 210, Debt Service: In deal balance as provided in prior school year In theld Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees. In of activity in fund 210, Debt Service: In the light service on withheld MVLR) In the light service on withheld MVLR) In the light service on withheld MVLR) In the light service of the light	17,000.00 35.48 -	12,201.44 60,917.44 (6.92 - 45,000.00 17,000.00
Account # 9200/710 9200/720 9200/730 9210 93322 93326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In deal balance as provided in prior school year In theld Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In the logical service of the service	17,000.00 35.48 -	12,201.44 60,917.44 (6.92
Account # 9200/710 9200/720 9200/730 9210 93322 93326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond interest experiments Interest experiments	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In deal balance as provided in prior school year In theld Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In the service payments are service provided in prior school year Interest Payable Service payments Service payment	17,000.00 35.48 -	12,201.44 60,917.44 (6.92 - 45,000.00 17,000.00
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest ex Dues and Payments Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: d balance as provided in prior school year iithheld est (revenue on withheld MVLR) bond proceeds on refunded bonds eayments rependiture fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	17,000.00 35.48 -	12,201.44 60,917.44 (6.92 - 45,000.00 17,000.00
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest ex Dues and Payments Dues and Discount of	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: d balance as provided in prior school year iithheld est (revenue on withheld MVLR) bond proceeds on refunded bonds  payments rependiture fees (fees on bond interest above) to refunded bonds (admin and underwriter fees) on refunded bonds  refunded bonds	17,000.00 35.48 -	12,201.44 60,917.40 (6.92 - - 45,000.00 17,000.00 35.48
Account # 9200/710 9200/720 9200/730 9210 93322 93326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest ex Dues and Payments Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: d balance as provided in prior school year iithheld est (revenue on withheld MVLR) bond proceeds on refunded bonds  payments rependiture fees (fees on bond interest above) to refunded bonds (admin and underwriter fees) on refunded bonds  refunded bonds	17,000.00 35.48 -	12,201.44 60,917.44 (6.92 - 45,000.00 17,000.00

#### **Hardee County School District**

	g from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	al Projects, COBI Bonds		
	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwhiers discount)	- -	
	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money b	ond issues for the 2011-2012 fiscal year.		
Fund 210 Debt	Service Bond Refunding		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Oues and Fees (Issuance costs - underwriter's discount)	-	
	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		-
	ries 2002B for amounts maturing in 2013-2015 and		
efunding of Ser	es 2003A for amounts maturing in 2014-2023.		
und 210 Debt	Service, SBE/COBI Bonds		
	<u>Description</u>		
	Cash	-	
2210	Accrued Interest Payable rest for the 2011-2012 fiscal year.		-
No accrued inter	est for the 2011-2012 liscal year.		
ear-end entrie	s:	<u>Debit</u>	Credit
und 360 Capit	al Projects, CO&DS		
Account #	Description		
	Cash	45,377.22	
220	Due from Other Agencies	· -	
	Dues and Fees (Administrative expense)	71.92	
	nterest	-	10.071.00
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		43,371.89
	S disbursements, investment earnings, and treasury fees.		2,077.25
Fund 100 Gene	•		
	<u>Description</u> Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration	2,073.00	2,875.86
	nts withheld from MVLR for actual administration fees as provided		_,_,
n Article XII, Se	ction 9, Subsection (d) of the Florida Constitution.		
und 210 Debt	Service, SBE/COBI Bonds		
	rescription		
Account #	<u>Description</u> Redemption of Principal	100,000.00	
Account # <u>[</u> 2200/710 F 2200/720 I	Redemption of Principal Interest	100,000.00 47,650.00	
Account # [ 0200/710 F 0200/720 I 0200/730 S	Redemption of Principal nterest SBA Sinking Fund Administration Fees		
Account # [2000/710 F) 0200/720   0200/730 S) 0210   A	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	47,650.00	4 45 470 05
Account # [2000/710 F) 12000/720 I) 12000/730 S) 1210 A	Redemption of Principal Interest INTEREST SEA Sinking Fund Administration Fees INTEREST Payable INTEREST PAY	47,650.00 84.74 -	145,476.25
Account #	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	47,650.00	145,476.25 - 2.275.00
Account #	Redemption of Principal Interest SBA Sinking Fund Administration Fees Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	47,650.00 84.74 -	145,476.25 - 2,275.00
Account #	Redemption of Principal Interest SBA Sinking Fund Administration Fees Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Cash Cash Cash Cash Cash Cas	47,650.00 84.74 -	-
Account # [200/710 F) 1200/720 I) 1200/730 S) 1210 A 1322 1326 1XX To record debt searnings, and re	Redemption of Principal Interest SBA Sinking Fund Administration Fees Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Cash Cash Cash Cash Cash Cas	47,650.00 84.74 -	-
Account # [200/710 F) 1200/720 F) 1200/730 S) 1210 F) 1322 1326 1XX To record debt searnings, and re	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  of activity in fund 210, Debt Service:	47,650.00 84.74 -	- 2,275.00
Account # [200/710 F) 200/720 I) 200/730 S) 2210 A 3322 3326 1XX To record debt searnings, and re	Redemption of Principal Interest SBA Sinking Fund Administration Fees Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Cash Cash Cash Cash Cash Cas	47,650.00 84.74 -	- 2,275.00
Account # E 2000/710 F 2000/720 I 2000/730 S 2210 A 3322 3326 1XX To record debt s earnings, and re Reconciliation Beginning fund b Plus: CO&DS with	Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year	47,650.00 84.74 -	26,045.12 145,476.25
Account # E 2000/710 F 2000/720 I 2000/730 S 2210 A 3322 3326 1XX To record debt s earnings, and re Reconciliation Beginning fund b Plus: CO&DS with Bond interes	Redemption of Principal Interest SBA Sinking Fund Administration Fees Interest SBA Sinking Fund Administration Fees Interest SBA Sinking Fund Earnings Interest Payable Interest	47,650.00 84.74 -	26,045.12 145,476.25
Account # E 2000/710 F 2000/720 I 2000/730 S 2210 A 3322 3326 1XX To record debt s earnings, and re Reconciliation Beginning fund b Plus: CO&DS with Bond interes Refunded bo	Redemption of Principal Interest SBA Sinking Fund Administration Fees Interest SBA Sinking Fund Administration Fees Interest SBA Sinking Fund Earnings Interest Payable Interest	47,650.00 84.74 -	26,045.12 145,476.25
Account # E 2200/710 F 2200/720 I 2200/730 S 2210 A 3322 3326 1XX To record debt s earnings, and re Reconciliation Beginning fund I Plus: CO&DS with Bond interes Refunded bo Premium on	Redemption of Principal Interest SBA Sinking Fund Administration Fees Interest SBA Sinking Fund Administration Fees Interest SBA Sinking Fund Earnings Interest Payable Interest	47,650.00 84.74 -	26,045.12 145,476.25
Account # E 2200/710 F 2200/720 I 2200/730 S 2210 A 3322 3326 11XX Fo record debt s earnings, and re Reconciliation Beginning fund b Plus: CO&DS with Bond interes Refunded bo Premium on Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  of activity in fund 210, Debt Service:  oalance as provided in prior school year  held t (revenue on withheld MVLR) ond proceeds refunded bonds	47,650.00 84.74 -	26,045.12 145,476.25 (16.51
Account # E 2200/710 F 2200/720 I 2200/730 S 2210 A 3322 3326 1XX To record debt s earnings, and re Reconciliation Beginning fund I Plus: CO&DS with Bond interes Refunded bo Premium on	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  of activity in fund 210, Debt Service:  oalance as provided in prior school year  held t (revenue on withheld MVLR) and proceeds refunded bonds	47,650.00 84.74 -	26,045.12 145,476.25 (16.57
Account # E200/710 F 6200/720 I 6200/730 S 6210 A 6322 S 6210 F 6326 I 1 XX  To record debt searnings, and record debt searnings, and record debt searnings fund because Refunded B 6200 R 6	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year  held t (revenue on withheld MVLR) and proceeds refunded bonds  rements enditure es (fees on bond interest above)	47,650.00 84.74 -	26,045.12 145,476.25 (16.51 - - 100,000.00 47,650.00
Account # E200/710 F 6200/720 I 6200/730 S 6210 A 6322 S 6326 1XX Fo record debt searnings, and researnings, and researnings fund be Plus:  CO&DS with Bond interest Refunded be Premium on Less:  Principal pay Interest experiments to Payments to	Redemption of Principal Interest ISBA Sinking Fund Administration Fees Interest ISBA Sinking Fund Administration Fees Interest ISBA Sinking Fund Earnings IS	47,650.00 84.74 -	26,045.12 145,476.25 (16.51 - - 100,000.00 47,650.00
Account # E200/710 F E200/710 F E200/720 I E200/730 S E210 F E2326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year  held t (revenue on withheld MVLR) Ond proceeds refunded bonds  rements enditure es (fees on bond interest above) refunded bonds (admin and underwriter fees)	47,650.00 84.74 -	26,045.12 145,476.25 (16.51 - - 100,000.00 47,650.00
Account # E200/710 F 6200/710 F 6200/720 I 6200/730 S 6210 A 63322 S 6210 F 6200/730 F 6	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment lated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year  held It (revenue on withheld MVLR) Ond proceeds Irefunded bonds  Irements Irefunded bonds escrow agent Ires on refunded bonds (admin and underwriter fees) Irefunded bonds Irefunde	47,650.00 84.74 -	-

#### **Hendry County School District**

Credit

<u>Debit</u>

Fund 310 Ca Account # 11XX	pital Projects, COBI Bonds		
	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
9200/730		-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
Account #	Description  Revenue to Refunded Rend Fearew Agent		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u> Cash	AE 042 02	
11XX		45,843.03	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	86.52	
9200/710	Interest	-	
3321	CO&DS Distributed		43,118.50
3325	Interest on Undistributed CO&DS		2,811.0
To record CC	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
	Description		
Account #	Professional and Technical Services	4.230.18	
	Fibiessibilal and recinical services	4,230.10	
7200/310		•	1 220 10
7200/310 3323	CO&DS Withheld for Administration	,	4,230.18
7200/310 3323 To record am	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	,	4,230.18
7200/310 3323 Fo record am	CO&DS Withheld for Administration	,	4,230.18
7200/310 3323 To record am n Article XII,	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	,	4,230.1
n Article XII, Fund 210 De	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	,	4,230.18
7200/310 3323 To record am n Article XII, Fund 210 De Account #	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	180 000 00	4,230.18
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710	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	180,000.00	4,230.18
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720	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	59,000.00	4,230.18
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	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		4,230.18
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210	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 Accrued Interest Payable	59,000.00	
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 1200/710 1200/720 1200/730 1210 13322	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	59,000.00 136.68 -	
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 2000/710 2000/720 2200/730 2210 3322 3326	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	59,000.00	234,663.32
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 2000/710 2000/720 2200/730 2210 3322 3326 11XX	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	59,000.00 136.68 -	234,663.32
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record del	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	59,000.00 136.68 -	4,230.18 234,663.32 - 4,500.00
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record del	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	59,000.00 136.68 -	234,663.32
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	59,000.00 136.68 -	234,663.32
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del parnings, and	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 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:	59,000.00 136.68 -	234,663.32 - 4,500.0
r200/310 r200/310 r323 Fo record am n Article XII, Fund 210 De Account # r200/710 r200/720 r200/730 r210 r322 r326 r1XX Fo record del rearnings, and Reconciliation record functions	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.	59,000.00 136.68 -	234,663.32 - 4,500.0
2200/310 3323 To record am Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730 2210 3322 3326 1XX To record del earnings, and Reconciliation Beginning fur Plus:	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 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.  on of activity in fund 210, Debt Service: and balance as provided in prior school year	59,000.00 136.68 -	234,663.32 - 4,500.0 35,801.4
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v	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 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	59,000.00 136.68 -	234,663.32 4,500.00 35,801.49 234,663.32
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX To record del parnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	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 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.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	59,000.00 136.68 -	234,663.32 4,500.00 35,801.49 234,663.32
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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	59,000.00 136.68 -	234,663.32 4,500.00 35,801.49 234,663.32
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del parnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium	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 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.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	59,000.00 136.68 -	234,663.32
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record del parnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less:	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) direlated bonds	59,000.00 136.68 -	234,663.32 - 4,500.00 35,801.44 234,663.32 (26.64
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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	59,000.00 136.68 -	234,663.32 4,500.00 35,801.49 234,663.32
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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	59,000.00 136.68 -	234,663.32 - 4,500.00 35,801.44 234,663.32 (26.64 - - -
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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 expenditure	59,000.00 136.68 -	234,663.32 4,500.00 35,801.44 234,663.32 (26.64 - - 180,000.00 59,000.00
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 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	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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  xpenditure I fees (fees on bond interest above)	59,000.00 136.68 -	234,663.32 - 4,500.00 35,801.44 234,663.32 (26.64
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del parnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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 expenditure I fees (fees on bond interest above) Is to refunded bonds escrow agent	59,000.00 136.68 -	234,663.32 4,500.00 35,801.44 234,663.32 (26.64 - - 180,000.00 59,000.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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)	59,000.00 136.68 -	234,663.32 4,500.00 35,801.44 234,663.32 (26.64 - - 180,000.00 59,000.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) Il bond proceeds on refunded bonds  payments  xpenditure If ees (fees on bond interest above) as to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	59,000.00 136.68 -	234,663.32 - 4,500.00 35,801.49 234,663.32 (26.64 - - 180,000.00 59,000.00 136.66
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record del parnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) Il bond proceeds on refunded bonds  payments  xpenditure If ees (fees on bond interest above) as to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	59,000.00 136.68 -	234,663.32 4,500.00 35,801.44 234,663.32 (26.64 - - 180,000.00 59,000.00

#### **Hernando County School District**

Credit

<u>Debit</u>

Fund 310 Cap Account # 11XX	pital Projects, COBI Bonds		
	Description		
1177	<del></del>		
0000/700	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		_
No new mone	y bond issues for the 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	419,779.75	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	139.91	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	944.94	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		365,000.00
3792	Premium on Sale of Refunding Bonds		55,864.60
3322	CO&DS Withheld for SBE/COBI Bonds		
	Series 2002B for amounts maturing in 2013-2015 and		
erunding of S	Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2011-2012 fiscal year.		
Year-end ent	rion	Dobit	Cradi
		<u>Debit</u>	<u>Credi</u>
<u>Fund 360 Ca</u> r	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	89,268.81	
		09,200.01	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	269.91	
9200/710	Interest	-	
3321	CO&DS Distributed		80,296.00
3325	Interest on Undistributed CO&DS		9,242.72
To record CO	&DS disbursements, investment earnings, and treasury fees.		•
Fund 100 Ge	neral Fund		
Account #	Description		
	Professional and Technical Services	12,859.65	
7200/310	CORDS Withheld for Administration	,000.00	12 850 6
7200/310 3323	CO&DS Withheld for Administration	,000.00	12,859.6
7200/310 3323 To record am	ounts withheld from MVLR for actual administration fees as provided	. =,000.00	12,859.6
7200/310 3323 To record am		,	12,859.6
7200/310 3323 To record amoin Article XII, S	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	,	12,859.6
7200/310 3323 To record amoin Article XII, \$ Fund 210 Del	bunts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds	,	12,859.6
7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account #	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description		12,859.69
7200/310 3323 To record amon Article XII, \$ Fund 210 Del Account # 9200/710	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal	505,000.00	12,859.69
7200/310 3323 Fo record amon n Article XII, \$ Fund 210 Del Account # 9200/710	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description		12,859.69
7200/310 3323 To record amon Article XII, \$ Fund 210 Del Account # 9200/710	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal	505,000.00	12,859.69
7200/310 3323 To record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730	Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees as provided  Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	505,000.00 270,447.50	12,859.69
7200/310 3323 To record amon Article XII, 5 Fund 210 Del Account # 9200/710 9200/720 9200/730 2210	Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	505,000.00 270,447.50	
7200/310 3323 Fo record amon Article XII, 5 Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	505,000.00 270,447.50 445.10	12,859.69 764,154.35
7200/310 3323 Fo record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	505,000.00 270,447.50	764,154.38 -
7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	505,000.00 270,447.50 445.10	
7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash St Service, NVLR withheld for debt service, investment	505,000.00 270,447.50 445.10	764,154.38 -
7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash St Service, NVLR withheld for debt service, investment	505,000.00 270,447.50 445.10	764,154.38 -
7200/310 3323 Fo record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment related fees.	505,000.00 270,447.50 445.10	764,154.38 -
7200/310 3323 To record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash State Service Payments, MVLR withheld for debt service, investment related fees.	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00
7200/310 3323 To record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliation	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment related fees.	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00
7200/310 3323 Fo record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record deb earnings, and Reconciliation Beginning fun Plus:	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  by of activity in fund 210, Debt Service: d balance as provided in prior school year	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93
7200/310 3323 Fo record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record deb 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 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.  by of activity in fund 210, Debt Service: d balance as provided in prior school year	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93
7200/310 3323 Fo record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record deb earnings, and Reconciliation Beginning fun Plus: CO&DS w	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  by of activity in fund 210, Debt Service: d balance as provided in prior school year	505,000.00 270,447.50 445.10	764,154.38 -
7200/310 3323 To record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record deb earnings, and Reconciliation Beginning fun Plus: CO&DS w Bond intel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash At service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service:  d balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75
7200/310 3323 To record amen Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond intel Refunded	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  on of activity in fund 210, Debt Service: d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75 365,000.00
7200/310 3323 To record amon an Article XII, Second #9200/710 9200/720 9200/730 9210 93322 93326 11XX To record debearnings, and Reconciliation Plus: CO&DS was Bond interested Premium of the second with the	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash At service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service:  d balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75
7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter 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 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.  on of activity in fund 210, Debt Service: d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.79 365,000.00 55,864.60
7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal p	Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash st service payments, MVLR withheld for debt service, investment related fees.  Sen of activity in fund 210, Debt Service: d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  payments	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.79 365,000.00 55,864.60 505,000.00
7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond inter Refunded Premium Less: Principal p Interest ex	Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash St service payments, MVLR withheld for debt service, investment related fees.  Sen of activity in fund 210, Debt Service:  d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  Dayments Rependiture	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75 365,000.00 55,864.60 505,000.00 270,447.50
7200/310 3323 To record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond inter Refunded Premium Less: Principal p Interest ex Dues and	counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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: d balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  payments expenditure fees (fees on bond interest above)	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75 365,000.00 55,864.60 505,000.00 270,447.50 445.10
7200/310 3323 To record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond inter Refunded Premium Less: Principal p Interest ex Dues and	Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash St service payments, MVLR withheld for debt service, investment related fees.  Sen of activity in fund 210, Debt Service:  d balance as provided in prior school year  withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  Dayments Rependiture	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75 365,000.00 55,864.60 505,000.00 270,447.50
7200/310 3323 To record amoin Article XII, Second #9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS was Bond interest expensed premium Less: Principal particles and Payments	counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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: d balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  payments expenditure fees (fees on bond interest above) to refunded bonds escrow agent	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75 365,000.00 55,864.60 505,000.00 270,447.50 445.10 419,779.75
7200/310 3323 To record amonin Article XII, Second # 9200/710 9200/720 9200/730 9210 9322 9326 11XX To record debearnings, and Reconciliation Plus: CO&DS was Bond interest expense and Payments Dues and Payments Dues and Payments Dues and	counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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: d balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds  payments expenditure fees (fees on bond interest above)	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75 365,000.00 55,864.60 505,000.00 270,447.50 445.10
7200/310 3323 To record amen Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest ex Dues and Payments Dues and Discount of	counts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earning SBA Sinki	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75 365,000.00 55,864.60 505,000.00 270,447.50 445.10 419,779.75 1,084.86
7200/310 3323 Fo record amen Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest ex Dues and Payments Dues and	counts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earning SBA Sinki	505,000.00 270,447.50 445.10	764,154.35 - 11,825.00 147,375.93 764,154.35 (86.75 365,000.00 55,864.60 505,000.00 270,447.50 445.10 419,779.75

#### **Highlands County School District**

	ng from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	al Projects, COBI Bonds		
	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwhiers discount)  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 money	oond issues for the 2011-2012 fiscal year.		
und 210 Debt	Service 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	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
•	ries 2002B for amounts maturing in 2013-2015 and ies 2003A for amounts maturing in 2014-2023.		
•	Service, SBE/COBI Bonds		
	Description		
	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	rest for the 2011-2012 fiscal year.		
ear-end entrie	s:	<u>Debit</u>	<u>Credi</u>
und 360 Capit	al Projects, CO&DS		
	Description		
	Cash	77,094.34	
220 I	Due from Other Agencies	, -	
	Dues and Fees (Administrative expense)	153.93	
	nterest	-	70 100 1
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		72,409.47 4,838.80
	OS disbursements, investment earnings, and treasury fees.		4,030.00
Fund 100 Gene			
	<u>Description</u> Professional and Technical Services	6,715.98	
3323	CO&DS Withheld for Administration	0,7 10.50	6,715.98
To record amou	nts withheld from MVLR for actual administration fees as provided		,
a Article VII Co	ction 9, Subsection (d) of the Florida Constitution.		
i Afficie Aff, Se	Service, SBE/COBI Bonds		
und 210 Debt	Description		
Fund 210 Debt	<u>Description</u> Redemption of Principal	290,000.00	
Count # 1200/710 1200/720	Redemption of Principal nterest	290,000.00 85,550.00	
Account # 1200/710   1200/720   1200/730   1200/730	Redemption of Principal nterest SBA Sinking Fund Administration Fees	•	
Fund 210 Debt Account # 1200/710   1200/720   1200/730   1210	Redemption of Principal nterest SBA Sinking Fund Administration Fees Accrued Interest Payable	85,550.00	260 000 55
Fund 210 Debt Account # 1200/710 1200/720 1200/730 1210 1322	Redemption of Principal nterest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	85,550.00 214.70 -	368,606.55 -
Fund 210 Debt Account # 1 2000/710 1 2200/720 1 2200/730 5 2210 7 3322 3326	Redemption of Principal nterest SBA Sinking Fund Administration Fees Accrued Interest Payable	85,550.00	-
Fund 210 Debt Account #   1200/710   1200/720   1200/730   1210   1322   1326   1XX	Redemption of Principal nterest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	85,550.00 214.70 -	-
Fund 210 Debt Account #   1200/710   1200/720   1200/730   12210   1322   1326   1XX To record debt s	Redemption of Principal Interest Interest Interest Interest Interest SBA Sinking Fund Administration Fees Interest Payable In	85,550.00 214.70 -	-
Fund 210 Debt Account #   1200/710   1200/720   1200/730   1210   1322   1326   1XX To record debt searnings, and researched a	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service:	85,550.00 214.70 -	7,200.00
Fund 210 Debt Account #   1200/710   1200/720   1200/730   1210   1322   1326   1XX To record debt searnings, and researched a	Redemption of Principal Interest Interest Interest Interest Interest Payable Interest Payab	85,550.00 214.70 -	7,200.00
Fund 210 Debt Account # 2000/710   2000/720   2000/730   2210   3322 3326 1XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year	85,550.00 214.70 -	7,200.00 53,803.45
Fund 210 Debt Account # 2000/710   2000/720   2000/730   2210   3322 3326 1XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interes	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Stheld St (revenue on withheld MVLR)	85,550.00 214.70 -	7,200.00 53,803.45 368,606.55
Fund 210 Debt Account # 2000/710   2000/720   2000/730   2210   3322 3326 1XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interes Refunded be	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment slated fees.  Of activity in fund 210, Debt Service: balance as provided in prior school year sheld St (revenue on withheld MVLR) Sond proceeds	85,550.00 214.70 -	7,200.00 53,803.45 368,606.55
Fund 210 Debt Account # 2000/710   2000/720   2000/730   2210   2326   1XX To record debt searnings, and record debt searnings are record debt searnings.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Stheld St (revenue on withheld MVLR)	85,550.00 214.70 -	7,200.00 53,803.45 368,606.55
Fund 210 Debt Account # 2000/710   2000/720   2000/730   2210   2322 3326 1XX To record debt searnings, and record debt searnings fund Plus: CO&DS with Bond interest Refunded be Premium on Less:	Redemption of Principal Interest Interest Interest Interest Interest Interest Interest Interest Payable Inte	85,550.00 214.70 -	53,803.45 368,606.55 (41.85
Fund 210 Debt Account # 1200/710   1200/720   1200/730   1210   1322   1326   1XX To record debt searnings, and record debt searnings and record deb	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service: Coalance as provided in prior school year Stated States (revenue on withheld MVLR) Cond proceeds Control of Principal CO&DS Withheld Service: Coalance Accrued Interest Payable CO&DS Withheld For SBE/COBI Bonds Service, investment Coalance Service investment C	85,550.00 214.70 -	53,803.45 368,606.55 (41.85 - - 290,000.00
Fund 210 Debt Account # 2000/710   2000/720   2000/730   2210   2322   2326   1XX To record debt searnings, and record debt searnings and record debt searnings fund Plus: CO&DS with Bond interest Refunded be Premium on Less: Principal pay Interest experies	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service: Coalance as provided in prior school year Stated States (revenue on withheld MVLR) Cond proceeds Control of Principal CO&DS Withheld Service: Coalance Accrued Interest Payable CO&DS Withheld For SBE/COBI Bonds Service, investment Coalance Service investment C	85,550.00 214.70 -	53,803.45 368,606.55 (41.85 - 290,000.00 85,550.00
Fund 210 Debt Account # 2000/710   2000/720   2000/730   2210   3322   3326   1XX To record debt searnings, and researnings fund Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service:  Coalance as provided in prior school year  Sheld St (revenue on withheld MVLR) Sond proceeds Ferended bonds  Formets Forme	85,550.00 214.70 -	53,803.45 368,606.55 (41.85 - 290,000.00 85,550.00
Fund 210 Debt Account # 2000/710 2000/720 2210 3322 3326 1XX To record debt searnings, and researnings fund Plus: CO&DS with Bond interest Refunded be Premium on Less: Principal pay Interest expended and fe Payments to Dues and fe	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Sheld Set (revenue on withheld MVLR) Sond proceeds Ferefunded bonds  Ferenditure Ferended Bonds  Ferenditure Ferended Bonds  Fere	85,550.00 214.70 -	53,803.45 368,606.55 (41.85 - 290,000.00 85,550.00
Fund 210 Debt Account # 2000/710 2000/720 2210 3322 3326 11XX For record debt searnings, and researnings fund Plus: CO&DS with Bond interest Refunded be Premium on Less: Principal pay Interest experiments to Dues and fe	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Selatance as provided in prior school year Sheld Set (revenue on withheld MVLR) Sond proceeds Ferefunded bonds  Ferenditure Fer	85,550.00 214.70 -	368,606.55 - 7,200.00 53,803.45 368,606.55 (41.85 

#### Hillsborough County School District

<u>Debit</u>

<u>Credit</u>

Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	ebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,937,277.32	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	645.90 4,362.28	
9299/892	Discounts on Refunding Bonds	-,302.20	
3715	Sale of Refunding Bonds		1,685,000.00
3792	Premium on Sale of Refunding Bonds		257,285.50
3322	CO&DS Withheld for SBE/COBI Bonds		-
_	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	<u>-</u>
-	nterest for the 2011-2012 fiscal year.		-
	· · · · · · · · · · · · · · · · · · ·		<u></u>
Year-end en		<u>Debit</u>	<u>Credit</u>
	upital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	706 946 17	
1220	Due from Other Agencies	796,846.17 -	
9200/730	Dues and Fees (Administrative expense)	2,637.13	
9200/710	Interest	-	
3321 3325	CO&DS Distributed		715,892.39
	Interest on Undistributed CO&DS  0&DS disbursements, investment earnings, and treasury fees.		83,590.91
Fund 100 Ge	•		
Account # 7200/310	<u>Description</u> Professional and Technical Services	114,921.99	
3323	CO&DS Withheld for Administration	111,021.00	114,921.99
	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 #	<u>Description</u>		
9200/710	Redemption of Principal	4,570,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	2,363,272.50 3,978.64	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		6,830,651.62
3326	SBA Sinking Fund Earnings	775.48	-
11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		107,375.00
	d related fees.		
	on of activity in fund 210, Debt Service:		
·	nd balance as provided in prior school year		1,412,263.09
Plus:			
CO&DS v Bond inte	withheld erest (revenue on withheld MVLR)		6,830,651.62 (775.48)
	d bond proceeds		1,685,000.00
Premium	on refunded bonds		257,285.50
Less:	navmente		4 570 000 00
	payments expenditure		4,570,000.00 2,363,272.50
	I fees (fees on bond interest above)		3,978.64
Payment	s to refunded bonds escrow agent		1,937,277.32
	I fees on refunded bonds (admin and underwriter fees) on refunded bonds		5,008.18
Ending fund			1,304,888.09
The refunding	g of the callable portion of the Series 2003A bond issue is not considered	d an in-substance d	efeasance, in
	with GASB Statement 7.		·

#### **Holmes County School District**

	g from bond issuance and refunding:	<u>Debit</u>	Credit
	Il Projects, COBI Bonds		
	<u>escription</u>		
_	ash ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges)	- -	
	iscounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money b	ond issues for the 2011-2012 fiscal year.		
Fund 210 Debt S	Service Bond Refunding		
	<u>escription</u>		
	ayments to Refunded Bond Escrow Agent	-	
	ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ies 2002B for amounts maturing in 2013-2015 and es 2003A for amounts maturing in 2014-2023.		
•	Service, SBE/COBI Bonds		
	escription		
I1XX C	ash	-	
2210	Accrued Interest Payable		-
No accrued inter	est for the 2011-2012 fiscal year.		
Year-end entries	s:	<u>Debit</u>	Credit
und 360 Capita	Il Projects, CO&DS		
Account # D	escription		
	ash .	33,002.58	
	ue from Other Agencies	-	
	ues and Fees (Administrative expense)	45.75	
9200/710 Ir 3321	terest CO&DS Distributed	-	31,753.62
3325	Interest on Undistributed CO&DS		1,294.71
	S disbursements, investment earnings, and treasury fees.		1,20
Fund 100 Gener	•		
	escription		
	escription rofessional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration	.,	1,706.49
	ts withheld from MVLR for actual administration fees as provided		
n Article XII, Sec	tion 9, Subsection (d) of the Florida Constitution.		
und 210 Debt S	Service, SBE/COBI Bonds		
	<u>escription</u>		
	edemption of Principal	50,000.00	
	terest	31,250.00 46.78	
	BA Sinking Fund Administration Fees crued Interest Payable	40.76	
3322	CO&DS Withheld for SBE/COBI Bonds		80,305.89
3326	SBA Sinking Fund Earnings	9.11	-
1XX	Cash		1,000.00
o record debt se earnings, and rel	ervice payments, MVLR withheld for debt service, investment arted fees		
	of activity in fund 210, Debt Service:		
	alance as provided in prior school year		15,601.23
Plus:	and the provided in prior contour your		10,001.20
CO&DS with	· • · •		80,305.89
	(revenue on withheld MVLR)		(9.11
Refunded bo	nd proceeds refunded bonds		-
Less:	Granaea Dunas		-
Principal pay	ments		50,000.00
Interest expe			31,250.00
	s (fees on bond interest above)		46.78
	refunded bonds escrow agent		-
Payments to			_
Payments to Dues and fee	s on refunded bonds (admin and underwriter fees)		
Payments to Dues and fee	efunded bonds	_	

#### **Indian River County School District**

Credit

<u>Debit</u>

<u>Fund 310 Ca</u>	pital Projects, COBI Bonds		
	pital i rejecto, ee Bi Beriae		
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 mone	ey bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
Account #	Description  Revenue to Refunded Rand Factors Agent		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		_
3322	CO&DS Withheld for SBE/COBI Bonds		
			-
	Series 2002B for amounts maturing in 2013-2015 and		
•	Series 2003A for amounts maturing in 2014-2023.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
-	nterest for the 2011-2012 fiscal year.		
	<i>,</i>		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	68,673.36	
1220	Due from Other Agencies	, <u>-</u>	
9200/730	Dues and Fees (Administrative expense)	229.04	
9200/710	Interest	220.01	
		-	04 540 0
3321	CO&DS Distributed		61,542.83
3325	Interest on Undistributed CO&DS		7,359.57
- 100			
To record CC	2&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Fund 100 Ge Account #	eneral Fund  Description	0 071 28	
Fund 100 Ge Account # 7200/310	neral Fund  Description  Professional and Technical Services	9,971.28	0.074.29
Fund 100 Ge Account # 7200/310 3323	neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	9,971.28	9,971.28
Fund 100 Ge Account # 7200/310 3323 Fo record am	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	9,971.28	9,971.28
Fund 100 Ge Account # 7200/310 3323 Fo record am	neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	9,971.28	9,971.28
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII,	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	9,971.28	9,971.28
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	Pineral Fund  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.	9,971.28	9,971.28
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account #	Pineral Fund  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		9,971.28
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710	Pineral Fund  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	315,000.00	9,971.28
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Pineral Fund  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	315,000.00 285,337.50	9,971.28
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Pineral Fund  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	315,000.00	9,971.28
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210	Pineral Fund  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 Accrued Interest Payable	315,000.00 285,337.50	
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	315,000.00 285,337.50	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	Pineral Fund  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 Accrued Interest Payable	315,000.00 285,337.50	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	315,000.00 285,337.50 345.54	593,237.89 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 3326 11XX	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	315,000.00 285,337.50 345.54	9,971.28 593,237.89 - 7,512.50
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	315,000.00 285,337.50 345.54	593,237.89 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 93326 11XX Fo record del Parnings, and	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.	315,000.00 285,337.50 345.54	593,237.89 -
Fund 100 Ge  Account #  7200/310  3323  To record am  n Article XII,  Fund 210 De  Account #  9200/710  9200/720  9200/730  2210  3322  3326  11XX  To record del  earnings, and	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	315,000.00 285,337.50 345.54	593,237.89 - 7,512.5
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record del earnings, and Reconciliation	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.	315,000.00 285,337.50 345.54	593,237.89 - 7,512.5
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 911XX Fo record del Parnings, and Reconciliation Beginning fur Plus:	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment Interest related fees.  In of activity in fund 210, Debt Service:  In display the service of th	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record del parnings, 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  In of activity in fund 210, Debt Service: Indianal Service Service in the service of the se	315,000.00 285,337.50 345.54	593,237.89 7,512.50 150,850.69 593,237.89
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record del earnings, and Reconciliation 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.  Interest Section of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment It related fees.  In of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Irrest (revenue on withheld MVLR)	315,000.00 285,337.50 345.54	593,237.89 7,512.50 150,850.69 593,237.89
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation 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.  Interest Beautiful Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest Descript	315,000.00 285,337.50 345.54	593,237.89 7,512.50 150,850.69 593,237.89
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation 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.  Interest Section of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment It related fees.  In of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Irrest (revenue on withheld MVLR)	315,000.00 285,337.50 345.54	593,237.89 7,512.50 150,850.69 593,237.89
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation 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.  Interest Beautiful Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest Descript	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v 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.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Service on refunded bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment Description SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment Description SBA Sinking Fund Earnings Cash Out service payments of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1 of the Figure 1 of the Figure 1 of the Figure 2 of the Figure 1	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89 (67.38
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) It bond proceeds Interest (revenue on withhe	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89 (67.3) - -
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment Interest related fees.  In of activity in fund 210, Debt Service: Individual balance as provided in prior school year  Withheld Interest (revenue on withheld MVLR) It bond proceeds Intere	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89 (67.3) - - 315,000.00 285,337.50
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9201/730 9210 9322 9326 11XX To record del 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 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments redemption of Principal Interest Re	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89 (67.3) - - 315,000.00 285,337.50
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 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 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments xpenditure I fees (fees on bond interest above) as to refunded bonds escrow agent	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89 (67.3) - - 315,000.00 285,337.50
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues 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.  but Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  On of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds It fees (fees on bond interest above) It fees (fees on bond interest above) It fees (fees on refunded bonds (admin and underwriter fees)	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89 (67.3) - - 315,000.00 285,337.50
Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	Description Professional and Technical Services	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89 (67.38 - - - 315,000.00 285,337.50 345.54
Fund 100 Get Account # 7200/310 3323 Fo record am In Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record delevanings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services	315,000.00 285,337.50 345.54	593,237.89 - 7,512.50 150,850.69 593,237.89 (67.38 - - - 315,000.00 285,337.50

#### **Jackson County School District**

Credit

<u>Debit</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 mone	ey bond issues for the 2011-2012 fiscal year.		
	ebt Service Bond Refunding		
	-		
Account #	Description  Resuments to Refunded Rend Foorew Agent		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		_
3322	CO&DS Withheld for SBE/COBI Bonds		_
			-
	Series 2002B for amounts maturing in 2013-2015 and		
•	Series 2003A for amounts maturing in 2014-2023.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
lo accrued in	nterest for the 2011-2012 fiscal year.		
		5.1%	0 1
rear-end en		<u>Debit</u>	<u>Credi</u>
-und 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
I1XX	Cash	46,689.77	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	84.18	
9200/710	Interest	-	
	CO&DS Distributed	_	42.042.44
3321			43,912.4
3325	Interest on Undistributed CO&DS		2,861.50
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
To record CC <b>Fund 100 G</b> e			
Fund 100 Ge	eneral Fund		
Fund 100 Ge	eneral Fund  Description	4 347 42	
Fund 100 Ge Account # 7200/310	<u>Prescription</u> Professional and Technical Services	4,347.42	A 3A7 A
Fund 100 Ge Account # 7200/310 3323	Pineral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,347.42	4,347.4
Fund 100 Ge Account # 7200/310 3323 Fo record am	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	4,347.42	4,347.42
Fund 100 Ge Account # 7200/310 3323 Fo record am	Pineral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,347.42	4,347.42
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	4,347.42	4,347.42
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	Pineral Fund  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.	4,347.42	4,347.4
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account #	Pineral Fund  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	,	4,347.42
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710	Pineral Fund  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	175,000.00	4,347.42
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest	175,000.00 70,700.00	4,347.42
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	175,000.00	4,347.42
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	175,000.00 70,700.00	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	175,000.00 70,700.00	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	175,000.00 70,700.00	4,347.42 241,568.13
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	175,000.00 70,700.00 140.71	241,568.13 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	175,000.00 70,700.00 140.71	241,568.13 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	175,000.00 70,700.00 140.71	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.	175,000.00 70,700.00 140.71	241,568.13 -
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliations	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.	175,000.00 70,700.00 140.71	241,568.13 - 4,300.0
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del parnings, and Reconciliation	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  India balance as provided in prior school year	175,000.00 70,700.00 140.71	241,568.13 - 4,300.0 39,927.1
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record de Parnings, and Reconciliation Beginning fun Plus: CO&DS N	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  Indiana Bonds Interest In	175,000.00 70,700.00 140.71	241,568.13 4,300.00 39,927.10 241,568.13
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record del	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Interest (revenue on withheld MVLR)	175,000.00 70,700.00 140.71	241,568.13 4,300.00 39,927.10 241,568.13
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record del 7200/730 7210 7210 72	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  Indiana Bonds Interest In	175,000.00 70,700.00 140.71	241,568.13 4,300.00 39,927.10 241,568.13
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 73322 7326 75 record del 76 record del 76 record del 77 record del 78 reconciliation 78	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Interest (revenue on withheld MVLR)	175,000.00 70,700.00 140.71	241,568.13 4,300.00 39,927.10 241,568.13
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment delated fees.  On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of bond proceeds	175,000.00 70,700.00 140.71	241,568.13 4,300.00 39,927.10 241,568.13
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliati Beginning fur Plus: CO&DS v 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.  On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) It bond proceeds In the service on refunded bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment of related fees.  Description SBA Sinking Fund Earnings Cash Out S	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00 39,927.10 241,568.13 (27.42
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld meet freet (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00 39,927.10 241,568.13 (27.42 - -
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliati Beginning fur Plus: CO&DS v 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Individual balance as provided in prior school year  withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00 39,927.10 241,568.13 (27.4) - - 175,000.00 70,700.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del earnings, and Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.  Description On of activity in fund 210, Debt Service: In displaying the description of the prior school year  Withheld Serest (revenue on withheld MVLR) Service on refunded bonds  Description Descript	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00 39,927.10 241,568.13 (27.4) - - 175,000.00 70,700.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del earnings, and Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment:	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Son of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld strest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments xpenditure If fees (fees on bond interest above) as to refunded bonds escrow agent	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00 39,927.10 241,568.13 (27.42
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliati Beginning fun 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  On of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld Interest (revenue on withheld MVLR) It bond proceeds It fees (fees on bond interest above) It fees (fees on bond interest above) It fees (fees on refunded bonds (admin and underwriter fees)	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00 39,927.10 241,568.13 (27.4) - - 175,000.00 70,700.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliati Beginning fun 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Son of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld strest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments xpenditure If fees (fees on bond interest above) as to refunded bonds escrow agent	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00 39,927.10 241,568.13 (27.4: - - 175,000.00 70,700.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliati Beginning fun Plus:	Description Professional and Technical Services	175,000.00 70,700.00 140.71	241,568.13 - 4,300.00 39,927.10 241,568.13 (27.4: - - 175,000.00 70,700.00

#### **Jefferson County School District**

FING 310 Car	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	bital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2011-2012 fiscal year.		
Fund 210 Deb	ot Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	156,762.08	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	51.94	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	355.48	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	145,000.00
3713 3792	Premium on Sale of Refunding Bonds		12,169.50
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and		
_	eries 2003A for amounts maturing in 2014-2023.		
Fund 210 Deb	ot Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2011-2012 fiscal year.		
Year-end enti	ries:	<u>Debit</u>	Credit
Fund 360 Car	oital Projects, CO&DS		
Account #	Description		
11XX	Cash	19,188.21	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	11.84	
9200/710	Interest	-	
3321 3325	CO&DS Distributed		18,746.11
	Interest on Undistributed CO&DS		453.94
To record CO	RDS disbursements, investment earnings, and treasury fees.		
To record CO8 Fund 100 Ger	RDS disbursements, investment earnings, and treasury fees.  neral Fund		
To record CO8 Fund 100 Ger Account #	RDS disbursements, investment earnings, and treasury fees. <u>neral Fund</u> <u>Description</u>	4.407.04	
To record CO& Fund 100 Ger Account # 7200/310	RDS disbursements, investment earnings, and treasury fees.  neral Fund  Description  Professional and Technical Services	1,107.81	1 107 91
To record CO& Fund 100 Ger Account # 7200/310 3323	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,107.81	1,107.81
To record CO& Fund 100 Ger Account # 7200/310 3323 To record amo	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  punts withheld from MVLR for actual administration fees as provided	1,107.81	1,107.81
To record CO& Fund 100 Ger Account # 7200/310 3323 To record amount Article XII, S	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,107.81	1,107.81
To record CO& Fund 100 Ger Account # 7200/310 3323 To record amount article XII, & Fund 210 Dek	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration bunts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  out Service, SBE/COBI Bonds	1,107.81	1,107.81
Fund 100 Ger Account # 7200/310 3323 To record amon n Article XII, Serund 210 Deke	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration bunts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ot Service, SBE/COBI Bonds  Description		1,107.81
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Dek Account # 9200/710	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration bunts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  out Service, SBE/COBI Bonds	45,000.00	1,107.81
Fund 100 Ger Account # 7200/310 3323 To record amount Article XII, \$ Fund 210 Dek Account # 9200/710 9200/720	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration bunts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ot Service, SBE/COBI Bonds  Description Redemption of Principal		1,107.81
To record CO8 Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Dek Account # 9200/710 9200/720 9200/730 2210	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	45,000.00 9,862.50	1,107.81
Fund 100 Ger Account # 7200/310 3323 To record amon In Article XII, S Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	45,000.00 9,862.50 31.45	
To record CO8 Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, 8 Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services	45,000.00 9,862.50	54,000.08 -
To record CO8 Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, 8 Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services	45,000.00 9,862.50 31.45	1,107.81 54,000.08 - 900.00
Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, \$ Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment	45,000.00 9,862.50 31.45	54,000.08 -
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, \$ Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record deb earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration Punts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.	45,000.00 9,862.50 31.45	54,000.08 -
Fund 100 Ger Account # 7200/310 3323 To record amount an Article XII, S Fund 210 Dek Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX To record deb parnings, and Reconciliatio	ADS disbursements, investment earnings, and treasury fees.  neral Fund  Description Professional and Technical Services	45,000.00 9,862.50 31.45	54,000.08 - 900.00
To record COR Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliatio Beginning fund	Description Professional and Technical Services CO&DS Withheld for Administration Punts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.	45,000.00 9,862.50 31.45	54,000.08 - 900.00
To record COS Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliatio Plus:	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41
To record COS Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliatio Beginning fund Plus: CO&DS w	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Pounts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08
To record COS  Fund 100 Ger  Account #  7200/310  3323  To record amonin Article XII, S  Fund 210 Det  Account #  9200/710  9200/720  9200/730  2210  3322  3326  11XX  To record deb earnings, and  Reconciliation  Plus: CO&DS w Bond inter	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08 (6.13
To record COA  Fund 100 Ger  Account # 7200/310 3323 To record amo in Article XII, S  Fund 210 Det  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and  Reconciliatio  Beginning fund Plus:	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: Id balance as provided in prior school year Interest (revenue on withheld MVLR)	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08 (6.13 145,000.00
To record COR Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliatio Beginning fund Plus: CO&DS w Bond inter Refunded Premium of Less:	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year  ithheld est (revenue on withheld MVLR) bond proceeds on refunded bonds	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08 (6.13 145,000.00 12,169.50
To record COR Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliatio Beginning fund Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p	Description Professional and Technical Services CO&DS Withheld for Administration outs withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In deal balance as provided in prior school year Interest (revenue on withheld MVLR) Interest balance as provided bonds Interest balance as provided in prior school year Interest balance as provided bonds Interest balance as provided balance as provided bonds Interest balance as provided	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08 (6.13 145,000.00 12,169.50 45,000.00
To record COR Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, 8 Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliatio Beginning fund Plus:	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Professional Administration fees as provided Professional Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In diablance as provided in prior school year In theld Description It service payments as provided bonds Description It service payments are provided bonds Description D	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08 (6.13 145,000.00 12,169.50 45,000.00 9,862.50
To record COR Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliatio Beginning fund Plus:	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Description	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08 (6.13 145,000.00 12,169.50 45,000.00 9,862.50 31.45
To record COR Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliatio Beginning fund Plus:	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Professional Administration fees as provided Professional Section (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08 (6.13 145,000.00 12,169.50 45,000.00 9,862.50 31.45 156,762.08
To record COR  Fund 100 Ger  Account # 7200/310 3323 To record amo in Article XII, S  Fund 210 Det  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and  Reconciliatio  Beginning fund Plus:	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Description	45,000.00 9,862.50 31.45	54,000.08 900.00 4,993.41 54,000.08 (6.13 145,000.00

#### **Lafayette County School District**

	g from bond issuance and refunding:	<u>Debit</u>	Credit
	<u>Il Projects, COBI Bonds</u>		
	<u>escription</u>		
_	ash	-	
	ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - bond finance/admin charges)	-	
	iscounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ond issues for the 2011-2012 fiscal year.		_
·	·		
Fund 210 Debt S	Service Bond Refunding		
	<u>escription</u>		
	ayments to Refunded Bond Escrow Agent	-	
	ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	-	
9299/892 D 3715	Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		_
	ies 2002B for amounts maturing in 2013-2015 and		<del>-</del>
	es 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt S	Service, SBE/COBI Bonds		
Account # D	<u>escription</u>		
11XX C	ash	-	
2210	Accrued Interest Payable		-
No accrued intere	est for the 2011-2012 fiscal year.		
Year-end entries		<u>Debit</u>	Credit
		<u>Debit</u>	Credit
Fund 360 Capita	I Projects, CO&DS		
	<u>escription</u>		
	ash	13,207.77	
	ue from Other Agencies	-	
	ues and Fees (Administrative expense)	16.80	
	terest CO&DS Distributed	-	10.750.00
3321 3325	Interest on Undistributed CO&DS		12,758.28 466.29
	S disbursements, investment earnings, and treasury fees.		400.29
Fund 100 Gener	<u>al Fund</u>		
	<u>escription</u>		
	rofessional and Technical Services	565.74	
3323	CO&DS Withheld for Administration		565.74
	ts withheld from MVLR for actual administration fees as provided		
in Article XII, Sec	tion 9, Subsection (d) of the Florida Constitution.		
Fund 210 Debt S	Service, SBE/COBI Bonds		
Account # D	escription		
	edemption of Principal	15,000.00	
9200/710 R			
9200/720 In	terest	9,750.00	
9200/720 In 9200/730 S	BA Sinking Fund Administration Fees	9,750.00 14.21	
9200/720 In 9200/730 S 2210 A	BA Sinking Fund Administration Fees ccrued Interest Payable	•	
9200/720 In 9200/730 S 2210 A 3322	BA Sinking Fund Administration Fees ccrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	14.21 -	24,391.98
9200/720 In 9200/730 S 2210 A 3322 3326	BA Sinking Fund Administration Fees ccrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	•	24,391.98
9200/720 In 9200/730 S 2210 A 3322 3326 11XX	BA Sinking Fund Administration Fees ccrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	14.21	24,391.98 - 375.00
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt se	BA Sinking Fund Administration Fees ccrued Interest Payable	14.21	-
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt se earnings, and rela	BA Sinking Fund Administration Fees corued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment atted fees.	14.21	-
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt se earnings, and rela	BA Sinking Fund Administration Fees ccrued Interest Payable     CO&DS Withheld for SBE/COBI Bonds     SBA Sinking Fund Earnings     Cash ervice payments, MVLR withheld for debt service, investment ated fees.  of activity in fund 210, Debt Service:	14.21	375.00
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt se earnings, and rela	BA Sinking Fund Administration Fees corued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment atted fees.	14.21	375.00
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt seearnings, and release	BA Sinking Fund Administration Fees corued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment ated fees.  of activity in fund 210, Debt Service: alance as provided in prior school year	14.21	-
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt seennings, and relation c Beginning fund b Plus: CO&DS withh Bond interest	BA Sinking Fund Administration Fees corued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment ated fees.  of activity in fund 210, Debt Service: alance as provided in prior school year  neld (revenue on withheld MVLR)	14.21	7,113.12
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt seearnings, and relation c Reconciliation c Beginning fund b Plus: CO&DS withh	BA Sinking Fund Administration Fees corued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment ated fees.  of activity in fund 210, Debt Service: alance as provided in prior school year  neld (revenue on withheld MVLR)	14.21	7,113.12 24,391.98
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt seearnings, and relation c Beginning fund b Plus: CO&DS withh Bond interest Refunded boo	BA Sinking Fund Administration Fees corued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment ated fees.  of activity in fund 210, Debt Service: alance as provided in prior school year  neld (revenue on withheld MVLR)	14.21	7,113.12 24,391.98
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt see earnings, and release CO&DS with Bond interest Refunded bor Premium on thess:	BA Sinking Fund Administration Fees ccrued Interest Payable	14.21	7,113.12 24,391.98 (2.77
9200/720 In 9200/730 S 92010 A 3322 3326 11XX To record debt seennings, and release CO&DS with Bond interest Refunded bon Premium on thess: Principal payo	BA Sinking Fund Administration Fees corued Interest Payable    CO&DS Withheld for SBE/COBI Bonds    SBA Sinking Fund Earnings    Cash ervice payments, MVLR withheld for debt service, investment lated fees.  In activity in fund 210, Debt Service:  alance as provided in prior school year  meld (revenue on withheld MVLR) and proceeds refunded bonds  ments	14.21 -	7,113.12 24,391.98 (2.77
9200/720 In 9200/730 S 9200/730 S 9210 A 93322 93326 11XX To record debt seennings, and release and seen seen seen seen seen seen seen se	BA Sinking Fund Administration Fees ccrued Interest Payable	14.21 -	7,113.12 24,391.98 (2.77 - 15,000.00 9,750.00
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt seennings, and release and interest Refunded bor Premium on the East Principal payed Interest expendings and fee	BA Sinking Fund Administration Fees ccrued Interest Payable	14.21 -	7,113.12 24,391.98
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt seennings, and relation of the seen of the	BA Sinking Fund Administration Fees ccrued Interest Payable    CO&DS Withheld for SBE/COBI Bonds    SBA Sinking Fund Earnings    Cash ervice payments, MVLR withheld for debt service, investment lated fees.  If activity in fund 210, Debt Service:  alance as provided in prior school year  meld (revenue on withheld MVLR) and proceeds refunded bonds  ments inditure s (fees on bond interest above) refunded bonds escrow agent	14.21 -	7,113.12 24,391.98 (2.77 - 15,000.00 9,750.00
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt seearnings, and release and feee Payments to Dues and feee	BA Sinking Fund Administration Fees ccrued Interest Payable    CO&DS Withheld for SBE/COBI Bonds    SBA Sinking Fund Earnings    Cash ervice payments, MVLR withheld for debt service, investment lated fees.  If activity in fund 210, Debt Service: alance as provided in prior school year  neld (revenue on withheld MVLR) nd proceeds refunded bonds  ments nditure s (fees on bond interest above) refunded bonds escrow agent s on refunded bonds (admin and underwriter fees)	14.21 -	7,113.12 24,391.98 (2.77 - 15,000.00 9,750.00
9200/720 In 9200/730 S 2210 A 3322 3326 11XX To record debt seearnings, and release and feee Payments to Dues and feee	BA Sinking Fund Administration Fees ccrued Interest Payable	14.21 -	7,113.12 24,391.98 (2.77 - 15,000.00 9,750.00

#### **Lake County School District**

Credit

<u>Debit</u>

Description     Description     Dues and Fees (Issuance costs - underwriter's discount)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - bond finance/admin charges)     Dues and Fees (Issuance costs - underwriter's discount)     Dues and Fees (Issuance costs - underwriter's discount)	- - -	
Cash  Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Sale of Bonds  Discounts on Sale of Bonds  Premium on Sale of Bonds  Description  Description  Payments to Refunded Bond Escrow Agent	- - -	
Cash  Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Sale of Bonds  Discounts on Sale of Bonds  Premium on Sale of Bonds  Description  Description  Payments to Refunded Bond Escrow Agent	- - -	
200/730 Dues and Fees (Issuance costs - underwriter's discount) 200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 299/891 Discounts on Sale of Bonds 711 Sale of Bonds - SBE/COBI Bonds 791 Premium on Sale of Bonds o new money bond issues for the 2011-2012 fiscal year.  200/730 Dues and Fees (Issuance costs - underwriter's discount) 299/891 Discounts on Sale of Bonds 299/760 Pescription 299/760 Payments to Refunded Bond Escrow Agent	- - - -	
200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 299/891 Discounts on Sale of Bonds 711 Sale of Bonds - SBE/COBI Bonds 791 Premium on Sale of Bonds o new money bond issues for the 2011-2012 fiscal year.  200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 299/801 Premium on Sale of Bonds o new money bond issues for the 2011-2012 fiscal year.  200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 299/801 Discounts on Sale of Bonds 200/730 Premium on Sale of Bonds 200/730 Prem	<u>:</u> -	
299/891 Discounts on Sale of Bonds 711 Sale of Bonds - SBE/COBI Bonds 791 Premium on Sale of Bonds o new money bond issues for the 2011-2012 fiscal year.  2014 Und 210 Debt Service Bond Refunding 2020 Description 209/760 Payments to Refunded Bond Escrow Agent	<u>:</u> 	
Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds new money bond issues for the 2011-2012 fiscal year.  Pund 210 Debt Service Bond Refunding Count # Description Payments to Refunded Bond Escrow Agent	<del>-</del> 	
791 Premium on Sale of Bonds o new money bond issues for the 2011-2012 fiscal year.  290/760 Premium on Sale of Bonds Ones Bonds Ones Bond Refunding Occount # Description Ones Bond Refunded Bond Escrow Agent		
791 Premium on Sale of Bonds o new money bond issues for the 2011-2012 fiscal year.  290/760 Premium on Sale of Bonds Ones Bonds Ones Bond Refunding Occount # Description Ones Bond Refunded Bond Escrow Agent		_
o new money bond issues for the 2011-2012 fiscal year.  und 210 Debt Service Bond Refunding  ccount # Description 299/760 Payments to Refunded Bond Escrow Agent		_
und 210 Debt Service Bond Refunding count # Description 299/760 Payments to Refunded Bond Escrow Agent		_
ccount # Description 299/760 Payments to Refunded Bond Escrow Agent		
Payments to Refunded Bond Escrow Agent		
	870,120.02	
200/100 Duco and 1 cco (100aanoc coots anderwriter 5 alocount)	290.36	
200/730 Dues and Fees (Issuance costs - bond finance/admin charges)	1,964.72	
	1,904.72	
299/892 Discounts on Refunding Bonds	-	
715 Sale of Refunding Bonds		765,000.00
792 Premium on Sale of Refunding Bonds		107,375.10
322 CO&DS Withheld for SBE/COBI Bonds		-
efunding of Series 2002B for amounts maturing in 2013-2015 and		
funding of Series 2003A for amounts maturing in 2014-2023.		
•		
und 210 Debt Service, SBE/COBI Bonds		
Ccount # Description		
XX Cash	-	
Accrued Interest Payable		-
o accrued interest for the 2011-2012 fiscal year.		
ear-end entries:	Dak!	C===-1
	<u>Debit</u>	Cred
und 360 Capital Projects, CO&DS		
ccount # Description		
IXX Cash	158,988.50	
220 Due from Other Agencies	· <u>-</u>	
200/730 Dues and Fees (Administrative expense)	504.23	
200/710 Interest	001.20	
	-	4.42.000.0
321 CO&DS Distributed		143,090.64
Interest on Undistributed CO&DS		16,402.0
record CO&DS disbursements, investment earnings, and treasury fees.		
und 100 General Fund		
ccount # Description		
200/310 Professional and Technical Services	22,279.92	
	22,219.92	00.070.0
323 CO&DS Withheld for Administration		22,279.9
o record amounts withheld from MVLR for actual administration fees as provided		
Article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 Debt Service, SBE/COBI Bonds		
ccount # Description  Production of Principal	705 000 00	
200/710 Redemption of Principal	795,000.00	
200/720 Interest	541,588.75	
200/730 SBA Sinking Fund Administration Fees	768.83	
210 Accrued Interest Payable	-	
CO&DS Withheld for SBE/COBI Bonds		1,319,957.44
SBA Sinking Fund Earnings	149.86	-
IXX Cash		17,550.0
p record debt service payments, MVLR withheld for debt service, investment		,555.0
arnings, and related fees.		
arnings, and related fees.		
econciliation of activity in fund 210, Debt Service:		307,403.60
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year		
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus:		
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year		1,319,957.44
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus:		1,319,957.4 <sup>4</sup> (149.8
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR)		(149.8
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds		(149.8 765,000.00
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds		(149.8
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less:		(149.8 765,000.00 107,375.10
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments		(149.8 765,000.00 107,375.10 795,000.00
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure		(149.8 765,000.00 107,375.10 795,000.00 541,588.75
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above)		(149.8 765,000.00 107,375.10 795,000.00 541,588.79 768.8
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent		(149.8 765,000.00 107,375.10 795,000.00 541,588.79 768.8 870,120.02
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above)		(149.8 765,000.00 107,375.10 795,000.00 541,588.79 768.8
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent		(149.8 765,000.00 107,375.10 795,000.00 541,588.79 768.8 870,120.02
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees)		(149.8 765,000.00 107,375.10 795,000.00 541,588.79 768.8 870,120.02
econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds		(149.8 765,000.00 107,375.10 795,000.00 541,588.79 768.8 870,120.02 2,255.0 - 289,853.60

#### Lee County School District

**Credit** 

<u>Debit</u>

Account # 11XX			
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 2011-2012 fiscal year.		
	bt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	914,677.85	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	304.74	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,058.16	
9299/892	Discounts on Refunding Bonds	-	<b>707</b> 000 00
3715	Sale of Refunding Bonds		795,000.00
3792	Premium on Sale of Refunding Bonds		122,040.75
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
-	bt Service, SBE/COBI Bonds		
Account #	Description		
I1XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2011-2012 fiscal year.		
ear-end ent		<u>Debit</u>	Credit
	pital Projects, CO&DS	Debit	<u> Credit</u>
Account #	Description		
1XX	Cash	1,066,361.69	
220		1,000,301.09	
220/730	Due from Other Agencies Dues and Fees (Administrative expense)	1,254.63	
200/730		1,234.03	
	Interest CO&DS Distributed	-	1 022 442 02
321 325	Interest on Undistributed CO&DS		1,032,413.83 35,202.49
	0&DS disbursements, investment earnings, and treasury fees.		33,202.49
	abbutsements, investment earnings, and treasury rees.		
Fund 100 Ge	eneral Fund		
Fund 100 Ge Account #	eneral Fund  Description	50.007.00	
Fund 100 Ge Account # 7200/310	neral Fund  Description  Professional and Technical Services	50,007.69	50 007 00
Fund 100 Ge Account # 7200/310 8323	neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	50,007.69	50,007.69
Coont # C200/310 323 To record am	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	50,007.69	50,007.69
Fund 100 Ge Account # 1200/310 1323 To record am In Article XII,	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	50,007.69	50,007.69
Fund 100 Ge Account # 1200/310 1323 To record am In Article XII,	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	50,007.69	50,007.69
Fund 100 Ge Account # 1200/310 1323 To record am In Article XII, 15 Fund 210 De Account #	Pineral Fund  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		50,007.69
Fund 100 Ge Account # 7200/310 3323 To record am In Article XII, 3 Fund 210 De Account # 9200/710	Pineral Fund  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.  Set Service, SBE/COBI Bonds	1,585,000.00	50,007.69
fund 100 Ge account # 200/310 323 fo record am a Article XII, fund 210 De account # 200/710 200/720	Pineral Fund  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 Interest	1,585,000.00 702,626.25	50,007.69
Fund 100 Ge account # 200/310 323 To record am a Article XII, a Fund 210 De account # 200/710 200/720 200/730	Pineral Fund  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	1,585,000.00	50,007.69
Fund 100 Ge Account # (200/310 (323) For record am in Article XII, 15 Fund 210 De (Account # (200/710 (200/720 (200/730) (2210)	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	1,585,000.00 702,626.25	50,007.69
Fund 100 Ge Account # (200/310 (323) For record am Article XII, 15 Fund 210 De (Account # (200/710 (200/720 (200/730) (2110)	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	1,585,000.00 702,626.25	50,007.69 2,251,424.48
Fund 100 Ge account # 200/310 323 To record am Article XII, 5 Fund 210 De account # 1200/710 1200/720 1200/730 1210 1322	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	1,585,000.00 702,626.25	
Fund 100 Ge account # (200/310 (323) Fo record am Article XII, s Fund 210 De (200/710 (200/720 (200/730 (210 (322 (326 1XX)	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,585,000.00 702,626.25 1,311.38	2,251,424.48 -
Fund 100 Ge account # (200/310 (323) Fo record am Article XII, s Fund 210 De (account # (200/710 (200/720 (200/730 (210 (322 (326 (1XX) Fund 100 Ge (327) (328) (328) (327) (328) (327) (328) (3	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	1,585,000.00 702,626.25 1,311.38	
fund 100 Ge account # 200/310 323 fo record am Article XII, s fund 210 De account # 200/710 200/720 200/730 210 322 326 1XX fo record delarnings, and	Pineral Fund  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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.	1,585,000.00 702,626.25 1,311.38	2,251,424.48 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, 5 Fund 210 De Account # 9200/710 9200/730 9210 9322 9326 91XX Fo record deb earnings, and	Pineral Fund  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.  In Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	1,585,000.00 702,626.25 1,311.38	2,251,424.48 - 37,768.75
Fund 100 Ge Account # 1200/310 1323 To record am 15 Article XII, 15 15 Fund 210 De 15 Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb 12 arnings, and 13 Reconciliation 15 Account # 16 Account # 17 Account # 18 Account	Pineral Fund  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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.	1,585,000.00 702,626.25 1,311.38	2,251,424.48 - 37,768.75
Fund 100 Ge Account # 1200/310 1323 To record am 1 Article XII, 15 Fund 210 De 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb 12arnings, and	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  India balance as provided in prior school year	1,585,000.00 702,626.25 1,311.38	2,251,424.48 - 37,768.75 401,472.76
Fund 100 Ge Account # 1200/310 1323 To record am 1 Article XII, 15 15 and 210 De 16 account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb 1201/310 1302 1300 1300 1300 1300 1300 1300 1	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  India balance as provided in prior school year	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48
und 100 Ge account # 200/310 323 fo record am Article XII, a und 210 De account # 200/710 200/720 200/730 210 322 326 1XX fo record deb arnings, and ecconciliation reginning fun Plus: CO&DS w 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld trest (revenue on withheld MVLR) It bond proceeds	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60
Fund 100 Ge Account # 1200/310 1323 To record am 15 Article XII, 15 15 Fund 210 De 16 Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb 12 arnings, and 12 arnings, and 13 arnings arnings fun 14 arnings fun 15 Beginning fun 16 Plus: 17 CO&DS w 18 Bond inte 18 Refunded	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00
Fund 100 Ge Account # I 200/310 B323 Fo record am Article XII, 5 Fund 210 De Account # I 200/710 B200/720 B200/730 B322 B326 B326 B326 B327 B328 B328 B328 B329 B329 B329 B329 B329 B329 B329 B329	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld wrest (revenue on withheld MVLR) di bond proceeds on refunded bonds	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00 122,040.75
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, 5 Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record deb Fearnings, and Reconciliation Plus: CO&DS w Bond inte Refunded Premium Less: Principal p	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld trest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00 122,040.75 1,585,000.00
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, 5 Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record deb Fearnings, and Reconciliation Responsible for Plus: CO&DS w Bond inte Refunded Premium Less: Principal p Interest ex	Description Professional and Technical Services	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00 122,040.75 1,585,000.00 702,626.25
Fund 100 Ge Account # 1200/310 1323 To record am In Article XII, 15 Fund 210 De Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb 1200/730 1210 1210 1220/730 1220 1220/730	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.  In Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment Interest related fees.  In of activity in fund 210, Debt Service: In displaying the description on refunded bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Companyments Companyme	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00 122,040.75 1,585,000.00 702,626.25 1,311.38
Fund 100 Ge Account # I 200/310 B323 Fo record am In Article XII, 5 Fund 210 De Account # I 200/710 B200/720 B200/730 B322 B326 B326 B327 B328 B328 B329 B329 B329 B329 B329 B329 B329 B329	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld frest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments xpenditure If fees (fees on bond interest above) as to refunded bonds escrow agent	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00 122,040.75 1,585,000.00 702,626.25 1,311.38 914,677.85
Fund 100 Ge Account # 7200/310 3223 To record am Article XII, 5 Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX To record debearnings, and Reconciliation Reginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal p Interest ei Dues and Payments Dues 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment Interest related fees.  Interest of activity in fund 210, Debt Service: Indicated fees as provided in prior school year  Withheld Interest frevenue on withheld MVLR) It bond proceeds Interest frevenue on withheld MVLR) It bond proceeds Interest fees on bond interest above) Interest fees on refunded bonds escrow agent Interest fees on refunded bonds (admin and underwriter fees)	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00 122,040.75 1,585,000.00 702,626.25 1,311.38 914,677.85
Fund 100 Ge Account # 1200/310 1323 To record am 1 Article XII, 15 Fund 210 De Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal p Interest ei Dues and Payments Dues and Discount of	Description Professional and Technical Services	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00 122,040.75 1,585,000.00 702,626.25 1,311.38 914,677.85 2,362.90
Fund 100 Ge Account # 1200/310 1323 To record am 1 Article XII, 15 Fund 210 De Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal p Interest ei Dues and Payments Dues and	Description Professional and Technical Services	1,585,000.00 702,626.25 1,311.38	2,251,424.48 37,768.75 401,472.76 2,251,424.48 (255.60 795,000.00 122,040.75 1,585,000.00 702,626.25 1,311.38 914,677.85

#### **Leon County School District**

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 310 Capi	ital Projects, COBI Bonds		
- ш с . с сыр.	rai i rejecto, cobi bendo		
Account #	<u>Description</u>		
	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
	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 money	bond issues for the 2011-2012 fiscal year.		
Fund 210 Debi	t Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	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)	-	
	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
3322	CO&DS Withheld for SBE/COBI Bonds		-
			-
_	eries 2002B for amounts maturing in 2013-2015 and		
_	ries 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt	t Service, SBE/COBI Bonds		
	Description		
	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	erest for the 2011-2012 fiscal year.		
Year-end entri	es:	<u>Debit</u>	Credi
	ital Projects, CO&DS		<u> </u>
Account #	<u>Description</u>	100 E40 40	
	Cash  Due from Other Agencies	183,519.10	
	Due from Other Agencies	450.00	
9200/730	Dues and Fees (Administrative expense)	459.22	
	Interest	-	
3321	CO&DS Distributed	-	
3321		-	
3321 3325	CO&DS Distributed		169,699.71 14,278.6
3321 3325 To record CO&	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.	-	
3321 3325 To record CO& Fund 100 Gen	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund	-	
3321 3325 To record CO& Fund 100 Gen Account #	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description	- 	
3321 3325 To record CO& Fund 100 Gen Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	- 20,324.97	14,278.6
3321 3325 To record CO& Fund 100 Gene Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	- 20,324.97	
3321 3325 To record CO& Fund 100 Gend Account # 7200/310 3323 To record amou	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided	20,324.97	14,278.6
3321 3325 To record CO& Fund 100 Gend Account # 7200/310 3323 To record amou	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	20,324.97	14,278.6
3321 3325 To record CO& Fund 100 Gene Account # 7200/310 3323 To record amount Article XII, Se	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided	20,324.97	14,278.6
3321 3325 To record CO& Fund 100 Gene Account # 7200/310 3323 To record amount Article XII, So Fund 210 Debt	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  et Service, SBE/COBI Bonds	20,324.97	14,278.6
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amount Article XII, So Fund 210 Debte Account #	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  et Service, SBE/COBI Bonds Description		14,278.6
3321 3325 To record CO& Fund 100 Gene Account # 7200/310 3323 To record amou in Article XII, So Fund 210 Debt Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Exervice, SBE/COBI Bonds  Description  Redemption of Principal	865,000.00	14,278.6
3321 3325 To record CO& Fund 100 Gene Account # 7200/310 3323 To record amou in Article XII, So Fund 210 Debt Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Exervice, SBE/COBI Bonds  Description  Redemption of Principal Interest	865,000.00 320,087.50	14,278.6
3321 3325 To record CO& Fund 100 Gene Account # 7200/310 3323 To record amount Article XII, So Fund 210 Debt Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  ESERVICE, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	865,000.00	14,278.6
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amount in Article XII, So Fund 210 Debteral Account # 9200/710 9200/720 9200/730 2210	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  ESERVICE, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	865,000.00 320,087.50	14,278.6 20,324.9
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amount and Article XII, So Fund 210 Debteral Account # 9200/710 9200/720 9200/730 2210 3322	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  ESERVICE, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	865,000.00 320,087.50 678.56	14,278.6 20,324.9
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amount in Article XII, So Fund 210 Debteral Account # 9200/710 9200/720 9200/730 2210 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50	14,278.6 20,324.9 1,164,973.32
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amount in Article XII, Soft in A	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32
3321 3325 To record CO& Fund 100 Gendary Account # 7200/310 3323 To record amout in Article XII, Some Fund 210 Debtary Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6
3321 3325 To record CO& Fund 100 Gene Account # 7200/310 3323 To record amoutin Article XII, So Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and r	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32
3321 3325 To record CO& Fund 100 General Faccount # 7200/310 3323 To record amount Article XII, Sofe Fund 210 Debte Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte earnings, and reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32 20,925.0
3321 3325 To record CO& Fund 100 General Faccount # 7200/310 3323 To record amoutin Article XII, Sofe Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte earnings, and r Reconciliation Beginning fund	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32 20,925.0
3321 3325 To record CO& Fund 100 General Fund 100 General Fund 100 General Fund 210 Debte Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and reconciliation Plus:	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	1,164,973.32 20,324.9 1,164,973.32 20,925.00
3321 3325 To record CO& Fund 100 General Fund 100 General Fund 100 General Fund 210 Debte Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and reconciliation Beginning fund Plus: CO&DS wite	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	1,164,973.32 20,324.9 1,164,973.32 20,925.0 187,804.81 1,164,973.32
3321 3325 To record CO& Fund 100 General Fund 100 General Fund 100 General Fund 210 Debte Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and record Indication Fund Plus: CO&DS with Bond interes	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	1,164,973.32 20,324.9 1,164,973.32 20,925.0 187,804.8
3321 3325 To record CO& Fund 100 General Fund 100 General Fund 100 General Fund 210 Debte Fund 210 Debte Fund 210 Debte Fund 210 Debte Fund 210 General Fund 21	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	1,164,973.32 20,324.9 1,164,973.32 20,925.0 187,804.8
3321 3325 To record CO& Fund 100 General Fund 100 General Fund 100 General Fund 210 Debte Account # 9200/710 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte earnings, and record debte earnings, and record Plus: CO&DS with Bond interest Refunded by the condition of the condition o	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	1,164,973.32 20,324.9 1,164,973.32 20,925.0 187,804.8
3321 3325 To record CO& Fund 100 General Fund 100 General Fund 100 General Fund 210 Debte Account # 9200/710 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte earnings, and record debte earnings, and record Plus: CO&DS with Bond interest Refunded by the condition of the condition o	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	1,164,973.32 20,324.9 1,164,973.32 20,925.0 187,804.8
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amoutin Article XII, Sofe Account # 9200/710 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and record debt earnings, and record debt earnings and	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32 20,925.0 187,804.81 1,164,973.32 (132.2)
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amoutin Article XII, Sofe Account # 9200/710 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and r Reconciliation Beginning fund Plus:	CO&DS Distributed Interest on Undistributed CO&DS  DS disbursements, investment earnings, and treasury fees.  eral Fund  Description  Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32 20,925.0 187,804.8 1,164,973.32 (132.2 - - 865,000.00
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amoutin Article XII, Sofe Account # 9200/710 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and record debt earnings, and record debt earnings and	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32 - 20,925.0 187,804.8 1,164,973.32 (132.2 - 865,000.00 320,087.50
Fund 100 General Account # 7200/310 3323 To record amount in Article XII, Soferal English Fund 210 Debte Account # 9200/710 9200/730 2210 3322 3326 11XX To record debte earnings, and reconciliation Plus:  CO&DS with Bond interest Refunded by Premium on Less:  Principal palnterest exp Dues and for the Results of the Resu	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amout in Article XII, Sofe Fund 210 Debte Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and record debt earnings, and record debt earnings and record debt earni	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32 - 20,925.0 187,804.81 1,164,973.32 (132.2) - 865,000.00 320,087.50
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amout in Article XII, Sofe Fund 210 Debteral Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and record debt earnings, and record interest exponess and fereign payments to Dues and fereign payments	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32 - 20,925.0 187,804.81 1,164,973.32 (132.2) - 865,000.00 320,087.50
3321 3325 To record CO& Fund 100 General Account # 7200/310 3323 To record amout in Article XII, Sofe Fund 210 Debteral Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and record debt earnings, and record interest exponess and fereign payments to Dues and fereign payments	CO&DS Distributed Interest on Undistributed CO&DS DS disbursements, investment earnings, and treasury fees.  eral Fund  Description Professional and Technical Services	865,000.00 320,087.50 678.56	14,278.6 20,324.9 1,164,973.32 - 20,925.0 187,804.81 1,164,973.32 (132.2) - 865,000.00 320,087.50

#### **Levy County School District**

F 1010 C :	ng from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	al Projects, COBI Bonds		
	<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	-	
3711 3791	Premium on Sale of Bonds		-
	pond issues for the 2011-2012 fiscal year.		-
·	•		
Fund 210 Debt	Service 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	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ries 2002B for amounts maturing in 2013-2015 and ies 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt	Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
	Cash Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	rest for the 2011-2012 fiscal year.		
Year-end entrie	es.	Debit	Credit
		Denit	<u> Cieuli</u>
	al Projects, CO&DS		
	<u>Description</u>		
	Cash	40,057.39	
	Due from Other Agencies	-	
	Dues and Fees (Administrative expense)	76.72	
	nterest	-	07.000.50
3321	CO&DS Distributed		37,680.58
3325	Interest on Undistributed CO&DS		2,453.53
	OS disbursements, investment earnings, and treasury fees.		
Fund 100 Gene	<u>ral Fund</u>		
Account #	<u>Description</u>		
	Professional and Technical Services		
7200/310		3,456.66	
7200/310 3323	CO&DS Withheld for Administration	3,456.66	3,456.66
7200/310 3323 To record amou	CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as provided	3,456.66	3,456.66
7200/310 3323 To record amou	CO&DS Withheld for Administration	3,456.66	3,456.66
7200/310 3323 To record amou in Article XII, Se	CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as provided	3,456.66	3,456.66
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt	CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds	3,456.66	3,456.66
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account #	CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description		3,456.66
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710	CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds	3,456.66 135,000.00 57,500.00	3,456.66
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720	CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description Redemption of Principal	135,000.00	3,456.66
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description Redemption of Principal nterest	135,000.00 57,500.00	3,456.66
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	135,000.00 57,500.00	3,456.66 189,306.76
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322	CO&DS Withheld for Administration nts withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal nterest SBA Sinking Fund Administration Fees Accrued Interest Payable	135,000.00 57,500.00	
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	135,000.00 57,500.00 110.27	
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt s	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment	135,000.00 57,500.00 110.27	189,306.76 -
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt s	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment	135,000.00 57,500.00 110.27	189,306.76 -
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment	135,000.00 57,500.00 110.27	189,306.76 -
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.	135,000.00 57,500.00 110.27	189,306.76 -
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus:	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year	135,000.00 57,500.00 110.27	189,306.76 3,325.00 35,245.87 189,306.76
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interes	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  sheld st (revenue on withheld MVLR)	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interest Refunded be	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year	135,000.00 57,500.00 110.27	189,306.76 3,325.00 35,245.87 189,306.76
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interest Refunded be Premium on Less:	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year  sheld St (revenue on withheld MVLR) Dend proceeds Tefunded bonds	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87 189,306.76 (21.49
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interest Refunded be Premium on Less: Principal pat	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest ISBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  sheld st (revenue on withheld MVLR) and proceeds refunded bonds  yments	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87 189,306.76 (21.49 - - 135,000.00
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interest Refunded be Premium on Less: Principal par Interest experiments	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest ISBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year  sheld St (revenue on withheld MVLR) Sond proceeds Ferunded bonds  of with the for Administration fees as provided in prior school year  sheld St (revenue on withheld MVLR) Sond proceeds Ferunded bonds  of with the for Administration fees as provided in prior school year  sheld St (revenue on withheld MVLR) Sond proceeds Ferunded bonds	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87 189,306.76 (21.49 - - 135,000.00 57,500.00
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and record interest expended by Premium on Less: Principal para Interest expended and fee	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service:  balance as provided in prior school year  sheld St (revenue on withheld MVLR) Sind proceeds Ferunded bonds  Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service:  Social Company State Service on the service of the servi	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87 189,306.76 (21.49 - - -
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and record interest expended by Premium on Less: Principal para Interest expended and fe Payments to	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided action 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service:  Coalance as provided in prior school year  Sheld St (revenue on withheld MVLR) Sond proceeds Tefunded bonds  Tefunded bonds escrow agent	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87 189,306.76 (21.49 - - 135,000.00 57,500.00
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt se earnings, and record interest expending fund Plus: CO&DS with Bond interest expended by Premium on Less: Principal para Interest expended and fee Payments to Dues and fee Payments to D	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest BA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year sheld st (revenue on withheld MVLR) ond proceeds refunded bonds  yments enditure es (fees on bond interest above) orefunded bonds (admin and underwriter fees)	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87 189,306.76 (21.49 - - 135,000.00 57,500.00
7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt se earnings, and record interest expending fund Plus: CO&DS with Bond interest expended by Premium on Less: Principal para Interest expended and fee Payments to Dues and fee Payments to D	CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ction 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Description Redemption of Principal Interest BA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment elated fees.  of activity in fund 210, Debt Service: balance as provided in prior school year sheld st (revenue on withheld MVLR) ond proceeds refunded bonds  yments enditure es (fees on bond interest above) orefunded bonds (admin and underwriter fees) refunded bonds refunded bonds	135,000.00 57,500.00 110.27	189,306.76 - 3,325.00 35,245.87 189,306.76 (21.49 - - 135,000.00 57,500.00

#### **Liberty County School District**

<u>Credit</u>

<u>Debit</u>

Fund 310 Ca Account #	pital Projects, COBI Bonds		
Account #			
	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
		_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
	Description		
<u>Account #</u> 9299/760	Payments to Refunded Bond Escrow Agent		
		-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
rear-end en	tries:	Debit	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u> Cash	0 000 00	
I1XX		8,023.86	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	16.80	
9200/710	Interest	-	
3321	CO&DS Distributed		7,511.3
3325	Interest on Undistributed CO&DS		529.3
To record CC	&DS disbursements, investment earnings, and treasury fees.		
o record CC			
Fund 100 Ge	neral Fund		
Fund 100 Ge Account #	neral Fund  Description	054.00	
Fund 100 Ge Account # 7200/310	neral Fund  Description  Professional and Technical Services	654.99	054.0
Fund 100 Ge Account # 7200/310 3323	neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	654.99	654.9
Fund 100 Ge Account # 7200/310 3323	neral Fund  Description  Professional and Technical Services	654.99	654.9
Fund 100 Ge Account # 7200/310 3323 Fo record am	neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	654.99	654.9
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	654.99	654.9
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	Pineral 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	654.99	654.9
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account #	Pineral 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		654.9
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710	peneral 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	25,000.00	654.9
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720	percentage in the service is a service in the service in the service is a service in the service in the service is a service in the service in the service is a service in the service in the service is a service in the service	25,000.00 11,050.00	654.9
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	percentage of the professional and Technical Services	25,000.00	654.9
Fund 100 Ge Account # (200/310 (3323 Fo record am Article XII, Fund 210 De (Account # (200/710 (200/720 (200/730 (2210	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	25,000.00 11,050.00	
Fund 100 Ge Account # (200/310 (323) Fo record am n Article XII, Fund 210 De (Account # (200/710 (200/720 (200/730 (2110 (3322)	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	25,000.00 11,050.00 20.68	
Fund 100 Ge Account # (200/310 (3323) Fo record am In Article XII, Fund 210 De (Account # (200/710 (200/720 (200/730 (2110 (3322 (3326)	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	25,000.00 11,050.00	
Fund 100 Ge Account # (200/310 (3323) Fo record am In Article XII, Fund 210 De (Account # (200/710 (200/720 (200/730 (2110 (3322 (3326)	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	25,000.00 11,050.00 20.68	35,499.7 - 575.0
Fund 100 Ge Account # 7200/310 8323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 8322 8326 11XX	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	25,000.00 11,050.00 20.68	35,499.7°
Fund 100 Ge Account # 7200/310 8323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 8322 8326 11XX	Pineral 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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	25,000.00 11,050.00 20.68	35,499.7°
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and	Description Professional and Technical Services	25,000.00 11,050.00 20.68	35,499.7°
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 93322 9326 91XX Fo record del Parnings, 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Other Service Payments, MVLR withheld for debt service, investment	25,000.00 11,050.00 20.68	35,499.7 - 575.0
Fund 100 Get Account # (200/310 B323 Fo record amm Article XII, Fund 210 Det Account # (200/710 B322 B326 B322 B326 Barnings, and Reconciliation Beginning fur	Description Professional and Technical Services	25,000.00 11,050.00 20.68	35,499.7 - 575.0
Fund 100 Ge Account # 7200/310 8323 Fo record am n Article XII, Fund 210 De Account # 8200/710 8200/720 8200/730 8210 8322 8326 81XX Fo 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated the service of the se	25,000.00 11,050.00 20.68	35,499.7 - 575.0 7,005.9
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record del Parnings, and Reconciliation Reginning 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 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: Indicated balance as provided in prior school year	25,000.00 11,050.00 20.68	35,499.7 575.0 7,005.9 35,499.7
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 750 record del 750 record d	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	25,000.00 11,050.00 20.68	35,499.7°
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 750 record del 750 record d	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) It bond proceeds	25,000.00 11,050.00 20.68	35,499.7 575.0 7,005.9 35,499.7
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record del 76 record del 76 record del 77 record del 77 record del 78 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	25,000.00 11,050.00 20.68	35,499.7 575.0 7,005.9 35,499.7
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) It bond proceeds	25,000.00 11,050.00 20.68	35,499.7 575.0 7,005.9 35,499.7
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del Pearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) It bond proceeds	25,000.00 11,050.00 20.68	35,499.7 575.0 7,005.9 35,499.7
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Don 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	25,000.00 11,050.00 20.68	35,499.7 - 575.0 7,005.9 35,499.7 (4.0)
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated 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 expenditure	25,000.00 11,050.00 20.68	35,499.7 - 575.0 7,005.9 35,499.7 (4.0 - - 25,000.0 11,050.0
Fund 100 Get Account # 7200/310 3323 Fo record am In Article XII, Fund 210 Det Account # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7326 7327 73328 7328 7329 73328 7329 73328 7329 73328 7329 73328 732	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.	25,000.00 11,050.00 20.68	35,499.7 - 575.0 7,005.9 35,499.7 (4.0 - - 25,000.0 11,050.0
Fund 100 Get Account # 7200/310 3323 Fo record am In Article XII, Fund 210 Det Account # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7326 7327 73326 7328 7328 7329 73326 7	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Don of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) Il bond proceeds on refunded bonds  payments xpenditure If fees (fees on bond interest above) is to refunded bonds escrow agent	25,000.00 11,050.00 20.68	35,499.7 - 575.0 7,005.9 35,499.7 (4.0 - - 25,000.0 11,050.0
Fund 100 Get Account # 7200/310 3323 Fo record am In Article XII, Fund 210 Det Account # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7326 7327 7328 7328 7329 73328 7329 73328 7329 73328 7329 73328 7332	Description Professional and Technical Services	25,000.00 11,050.00 20.68	35,499.7 - 575.0 7,005.9 35,499.7 (4.0)
Fund 100 Get Account # 7200/310 3323 Fo record am In Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	Description Professional and Technical Services	25,000.00 11,050.00 20.68	35,499.7 - 575.00 7,005.90 35,499.7 (4.0) - - 25,000.00 11,050.00 20.60
Fund 100 Get Account # 7200/310 3323 Fo record am In Article XII, Fund 210 Det Account # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7326 7327 7328 7328 7329 73328 7329 73328 7329 73328 7329 73328 7332	Description Professional and Technical Services	25,000.00 11,050.00 20.68	35,499.7 - 575.0 7,005.9 35,499.7 (4.0 - - 25,000.0 11,050.0

#### **Madison County School District**

_	om bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	rojects, COBI Bonds		
	<u>cription</u>		
11XX Casl		-	
	s and Fees (Issuance costs - underwriter's discount) s and Fees (Issuance costs - bond finance/admin charges)	-	
	ounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bon	d issues for the 2011-2012 fiscal year.		
Fund 210 Debt Ser	vice Bond Refunding		
	cription		
	ments to Refunded Bond Escrow Agent	-	
	s and Fees (Issuance costs - underwriter's discount)	-	
	s and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 Disc	ounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
-	2002B for amounts maturing in 2013-2015 and 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt Ser	vice, SBE/COBI Bonds		
	<u>cription</u>		
11XX Casi		-	
2210 No approved interpot	Accrued Interest Payable		-
No accrued interest	for the 2011-2012 fiscal year.		
Year-end entries:		<u>Debit</u>	<u>Credi</u>
Fund 360 Capital F	rojects, CO&DS		
	cription		
11XX Cas		28,242.17	
	from Other Agencies	-	
	s and Fees (Administrative expense)	33.66	
9200/710 Inter		-	
3321	CO&DS Distributed		27,193.83
3325	Interest on Undistributed CO&DS		1,082.00
To record CO&DS o	isbursements, investment earnings, and treasury fees.		
Fund 100 General	<u>Fund</u>		
Account # Des	<u>cription</u>		
7200/310 Prof	essional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
	withheld from MVLR for actual administration fees as provided		
n Article XII, Sectio	n 9, Subsection (d) of the Florida Constitution.		
und 210 Debt Ser	vice, SBE/COBI Bonds		
	<u>cription</u>		
	emption of Principal	55,000.00	
9200/720 Inter		23,250.00	
	Sinking Fund Administration Fees	44.81	
2210 Acci 3322	ued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	76,928.55
3326	SBA Sinking Fund Earnings	8.74	70,920.00
11XX	Cash	J., 1	1,375.00
	ce payments, MVLR withheld for debt service, investment		.,3.0.00
earnings, and relate			
Reconciliation of a	ctivity in fund 210, Debt Service:		
Beginning fund bala	nce as provided in prior school year		16,491.3
Plus:			<b>30</b> 655 =
CO&DS withheld			76,928.5
Refunded bond	evenue on withheld MVLR)		(8.74
Premium on refu			-
Less:			
Principal payme			55,000.00
Interest expendi			23,250.00
	fees on bond interest above) unded bonds escrow agent		44.81
	on refunded bonds (admin and underwriter fees)		-
			-
Discount on refu			
Discount on refu Ending fund balance			15,116.31

#### **Manatee County School District**

<u>Debit</u>

<u>Credit</u>

Entries resulting from bond issuance and refunding:

Fund 310 Car			
	ital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		_
	bond issues for the 2011-2012 fiscal year.		
_	·		
	ot Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	735,841.83	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	245.33	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,656.89	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		640,000.00
3792	Premium on Sale of Refunding Bonds		97,744.0
3322	CO&DS Withheld for SBE/COBI Bonds		-
			-
	Series 2002B for amounts maturing in 2013-2015 and		
efunding of S	eries 2003A for amounts maturing in 2014-2023.		
und 210 Deb	t Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued int	erest for the 2011-2012 fiscal year.		
ear-end entr	ioni	Dobit	Cradi
		<u>Debit</u>	<u>Credi</u>
-und 360 Cap	ital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	215,744.31	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	589.31	
9200/710	Interest	-	
3321	CO&DS Distributed		197,055.10
3325	Interest on Undistributed CO&DS		19,278.5
	interest on ondistributed oodbo		13,210.0
	PDS dishurasments, investment cornings, and treasury food		
To record CO8	ADS disbursements, investment earnings, and treasury fees.		
	•		
To record CO8 Fund 100 Ger	•		
To record CO& Fund 100 Ger Account #	Description	27 430 38	
To record CO& Fund 100 Ger Account # 7200/310	<u>Description</u> Professional and Technical Services	27,430.38	27 <b>4</b> 30 3
To record CO8 Fund 100 Ger Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	27,430.38	27,430.3
To record CO& Fund 100 Ger Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	27,430.38	27,430.3
Fo record CO8 Fund 100 Ger Account # 7200/310 3323 Fo record amon	Description Professional and Technical Services CO&DS Withheld for Administration Funts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	27,430.38	27,430.3
Fund 100 Ger Account # 7200/310 3323 To record amon n Article XII, S	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	27,430.38	27,430.3
Fund 100 Ger Account # 7200/310 3323 To record amon n Article XII, S Fund 210 Deb Account #	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description	27,430.38	27,430.3
Fo record CO& Fund 100 Ger Account # 7200/310 3323 Fo record amo n Article XII, S Fund 210 Deb Account #	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	27,430.38 1,050,000.00	27,430.3
Fo record CO8 Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, S Fund 210 Deb Account #	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description	·	27,430.3
Fo record CO8 Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration Funds 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	1,050,000.00	27,430.3
Fo record CO8 Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration Funds 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	1,050,000.00 577,537.50	27,430.3
Fund 100 Ger Account # 7200/310 3323 Fo record amon n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210	Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided Fection 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	1,050,000.00 577,537.50	
Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 93322	Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided Fection 9, Subsection (d) of the Florida Constitution.  In Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	1,050,000.00 577,537.50 934.40	
Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 9322 9326	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,050,000.00 577,537.50	1,604,206.52 -
Fund 100 Ger Account # 7200/310 3323 Fo record amon an Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 93322 9326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Service, SEF/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,050,000.00 577,537.50 934.40	1,604,206.52 -
Fund 100 Ger Account # 7200/310 3323 To record amon n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX To record debt	Description Professional and Technical Services	1,050,000.00 577,537.50 934.40	1,604,206.52 -
Fo record CO8 Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt	Description Professional and Technical Services	1,050,000.00 577,537.50 934.40	27,430.3 1,604,206.52 - 24,447.5
To record CO8 Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and	Description Professional and Technical Services	1,050,000.00 577,537.50 934.40	1,604,206.52
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and	Description Professional and Technical Services	1,050,000.00 577,537.50 934.40	1,604,206.52 - 24,447.5
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:	1,050,000.00 577,537.50 934.40	1,604,206.52 - 24,447.5
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year	1,050,000.00 577,537.50 934.40	1,604,206.52 - 24,447.5 325,017.2
Fo record CO8 Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debte dearnings, and Reconciliation Plus: CO&DS wi	Description Professional and Technical Services	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and Reconciliation Plus: CO&DS wind Bond interesting to the condition of the cond	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  In Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year  Ithheld Interest Payable P	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1
To record CO& Fund 100 Ger Account # 7200/310 3323 To record amount article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte arnings, and Reconciliation Beginning fund Plus: CO&DS wind Bond interreces Refunded	Description Professional and Technical Services CO&DS Withheld for Administration Funts withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  In Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year  Ithheld Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Telested fees.  In of activity in fund 210, Debt Service:  It balance as provided in prior school year  Ithheld Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest S	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1 640,000.00
Fund 100 Ger Account # 7200/310 3323 To record amount and Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte arnings, and Reconciliation Plus: CO&DS wind Bond interror Refunded Premium of	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  In Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year  Ithheld Interest Payable P	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1 640,000.00
To record CO& Fund 100 Ger Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt earnings, and Reconciliatio Beginning fund Plus: CO&DS wi Bond intern Refunded Premium of Less:	Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Exervice payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year Intheld Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest Description Redemption of Pr	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1 640,000.00 97,744.0
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and Reconciliation Beginning fund Plus: CO&DS wind Bond interreces Refunded Premium of Less: Principal p	Description Professional and Technical Services	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1 640,000.00 97,744.0
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and Reconciliation Beginning fund Plus: CO&DS wind Bond interest ex Principal p Interest ex	Description Professional and Technical Services CO&DS Withheld for Administration Funds withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  Interest Service, SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year Ithheld Destroit fees fees fees feed on the feet fees feet fees feed on the feet fees feet fees feed on the feet fees feet fees feet feed on the feet fees feet feed on the feet fees feet feet	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1 640,000.00 97,744.0 1,050,000.00 577,537.50
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and Reconciliation Beginning fund Plus: CO&DS wind Bond interest ex Dues and the second sec	Description Professional and Technical Services CO&DS Withheld for Administration Funts withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  Interest of activity in fund 210, Debt Service: It balance as provided in prior school year Ithheld Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description D	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1. 640,000.00 97,744.0 1,050,000.00 577,537.50
Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte earnings, and Reconciliation Beginning fund Plus: CO&DS wind Bond interest ex Dues and	Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year  Intheld est (revenue on withheld MVLR) Bond proceeds In refunded bonds  Sayments Spenditure Sees (fees on bond interest above) To refunded bonds escrow agent	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1. 640,000.00 97,744.0 1,050,000.00 577,537.50 934.4 735,841.83
To record CO& Fund 100 Ger Account # 7200/310 3323 To record amount in Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte earnings, and Reconciliation Beginning fund Plus: CO&DS wind Bond interest ex Dues and interest ex	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Rection 9, Subsection (d) of the Florida Constitution.  Reservice, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Reservice payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In balance as provided in prior school year Inthheld Rest (revenue on withheld MVLR) Resond proceeds In refunded bonds Rayments Rependiture Reses (fees on bond interest above) Roto refunded bonds escrow agent Reses on refunded bonds (admin and underwriter fees)	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1. 640,000.00 97,744.0 1,050,000.00 577,537.50
To record CO& Fund 100 Ger Account # 7200/310 3323 To record amount in Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debte earnings, and Reconciliation Beginning fund Plus:	Description Professional and Technical Services	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1. 640,000.00 97,744.0 1,050,000.00 577,537.50 934.4 735,841.83
Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XII, S Fund 210 Deb Account # 7200/710 7200/720 7200/730 7210 7322 7326 70 record debte earnings, and Reconciliation Reginning fund Plus: CO&DS wind Bond interest ex Dues and regions are regions and regions and regions and regions are regions and regions and regions and regions are regions and regions and regions are regions and regions are regions and regions are regions and regions are regions are regions and regions are	Description Professional and Technical Services	1,050,000.00 577,537.50 934.40	1,604,206.52 24,447.5 325,017.2 1,604,206.52 (182.1. 640,000.00 97,744.0 1,050,000.00 577,537.50 934.4 735,841.83

#### **Marion County School District**

Entries resu	lting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account # 11XX 9200/730 9200/730	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- - -	
9299/891 3711 3791	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ey bond issues for the 2011-2012 fiscal year.		-
Fund 210 De	bt Service Bond Refunding		
Account # 9299/760 9200/730 9200/730 9299/892 3715 3792 3322 Refunding of	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 Series 2002B for amounts maturing in 2013-2015 and	3,132,252.15 1,042.96 7,102.59	2,840,000.00 300,397.70 -
refunding of S	Series 2003A for amounts maturing in 2014-2023.		
•	bt Service, SBE/COBI Bonds		
Account # 11XX 2210	Description Cash Accrued Interest Payable	-	-
	nterest for the 2011-2012 fiscal year.		
Year-end end Fund 360 Ca	tries: pital Projects, CO&DS	<u>Debit</u>	<u>Credit</u>
Account #	Description Cash	268,573.03	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 567.18	
9200/710 3321 3325	Interest  CO&DS Distributed  Interest on Undistributed CO&DS		251,710.10 17,430.11
Fund 100 Ge	0&DS disbursements, investment earnings, and treasury fees.		
Account # 7200/310	<u>Description</u> Professional and Technical Services	22 442 02	
3323 To record am	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	23,413.02	23,413.02
	bt Service, SBE/COBI Bonds		
Account # 9200/710 9200/720 9200/730 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	990,000.00 315,325.00 748.91	
3322	CO&DS Withheld for SBE/COBI Bonds	445.07	1,285,744.88
3326 11XX	SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	145.97	20,475.00
	d related fees.		
Reconciliation	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		164,463.09
Refunded	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		1,285,744.88 (145.97) 2,840,000.00 300,397.70
Less: Principal Interest e	payments xpenditure		990,000.00 315,325.00
Payments Dues and	If fees (fees on bond interest above) s to refunded bonds escrow agent If fees on refunded bonds (admin and underwriter fees)		748.91 3,132,252.15 8,145.55
Ending fund b	on refunded bonds balance	<u> </u>	143,988.09
	g of the callable portion of the Series 2003A bond issue is not considere with GASB Statement 7.	d an in-substance d	efeasance, in

#### **Martin County School District**

Credit

<u>Debit</u>

Account # 11XX	pital Projects, COBI Bonds  Description		
11XX	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 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
Account #	Description		
9299/760		1 720 010 22	
	Payments to Refunded Bond Escrow Agent	1,730,010.23	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	576.90	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,896.27	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,505,000.00
3792	Premium on Sale of Refunding Bonds		229,483.40
3322	CO&DS Withheld for SBE/COBI Bonds		220, 100. 10
			-
	Series 2002B for amounts maturing in 2013-2015 and		
refunding of S	Series 2003A for amounts maturing in 2014-2023.		
Fund 210 Da	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		_
-	nterest for the 2011-2012 fiscal year.		
10 accided if	notografi the 2011-2012 hadal year.		
Year-end en	ries:	Debit	Credi
		DODIL	<u> </u>
<u>Fund 360 Ca</u>	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	E22 102 E7	
		522,193.57	
1220	Due from Other Agencies	<u>-</u>	
9200/730	Dues and Fees (Administrative expense)	70.12	
9200/710	Interest	-	
	CO&DS Distributed		514,747.94
3321			
	Interest on Undistributed CO&DS		7 515 7
3325	Interest on Undistributed CO&DS		7,515.7
3325	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		7,515.7
3325 To record CO	&DS disbursements, investment earnings, and treasury fees.		7,515.7
Fund 100 Ge	&DS disbursements, investment earnings, and treasury fees.		7,515.7
3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u>	&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description	00 000 00	7,515.75
3325 To record CC Fund 100 Ge Account # 7200/310	A&DS disbursements, investment earnings, and treasury fees.  Ameral Fund  Description  Professional and Technical Services	29,803.20	
3325 To record CC Fund 100 Ge Account # 7200/310 3323	ABDS disbursements, investment earnings, and treasury fees.  Ineral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	29,803.20	7,515.75 29,803.20
3325 To record CC Fund 100 Ge Account # 7200/310 3323	A&DS disbursements, investment earnings, and treasury fees.  Ameral Fund  Description  Professional and Technical Services	29,803.20	
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am	ABDS disbursements, investment earnings, and treasury fees.  Interal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  ounts withheld from MVLR for actual administration fees as provided	29,803.20	
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	ABCS disbursements, investment earnings, and treasury fees.  Interal 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.	29,803.20	
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	ABDS disbursements, investment earnings, and treasury fees.  Interal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  ounts withheld from MVLR for actual administration fees as provided	29,803.20	
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	ABCS disbursements, investment earnings, and treasury fees.  Interal 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.	29,803.20	
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	P&DS disbursements, investment earnings, and treasury fees.  Peneral 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		
3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	ABDS disbursements, investment earnings, and treasury fees.  Ineral 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.  In the service of the serv	895,000.00	
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	ABDS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest  Description Redemption of Principal Interest	895,000.00 565,270.00	
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	P&DS disbursements, investment earnings, and treasury fees.  Peneral 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	895,000.00	
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 2210	P&DS disbursements, investment earnings, and treasury fees.  Peneral 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 Accrued Interest Payable	895,000.00 565,270.00	29,803.20
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 2210 3322	P&DS disbursements, investment earnings, and treasury fees.  Peneral 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	895,000.00 565,270.00	
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 2210 3322	P&DS disbursements, investment earnings, and treasury fees.  Peneral 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 Accrued Interest Payable	895,000.00 565,270.00	29,803.20
3325 Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326	P&DS disbursements, investment earnings, and treasury fees.  Peneral 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86
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 2210 3322 3326 11XX	P&DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	895,000.00 565,270.00 840.11	29,803.20
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 2210 3322 3326 11XX To record del	P&DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86
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 2210 3322 3326 11XX To record del	P&DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86
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 2210 3322 3326 11XX To record del earnings, and	Page 18 Section 19 Section 19 Section 19 Section 20 Section 20 Section 20 Section 20 Section 20 Section 30 Sec	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86
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 2210 3322 3326 11XX To record delearnings, 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment is related fees.  On of activity in fund 210, Debt Service:	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 - 18,945.00
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 2210 3322 3326 11XX To record del earnings, and Reconciliation	Page 18 Section 19 Section 19 Section 19 Section 20 Section 20 Section 20 Section 20 Section 20 Section 30 Sec	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 - 18,945.00
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus:	P&DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Service payments, MVLR withheld for debt service, investment is related fees.  In of activity in fund 210, Debt Service:  In displaying the service of the	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 - 18,945.00 312,822.00
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v	P&DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Service payments, MVLR withheld for debt service, investment is related fees.  In of activity in fund 210, Debt Service: Indibalance as provided in prior school year	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 18,945.00 312,822.00 1,442,328.86
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v	P&DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Service payments, MVLR withheld for debt service, investment is related fees.  In of activity in fund 210, Debt Service:  In displaying the service of the	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 18,945.00 312,822.00 1,442,328.86
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 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	Page 20 disbursements, investment earnings, and treasury fees.  Internal 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Company of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Florida Constitution.	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 18,945.00 312,822.00 1,442,328.86 (163.75
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded	Page 20 disbursements, investment earnings, and treasury fees.  Internal 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Compared to the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Compared to the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Compared to the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Compared to the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest SBA Sinking Fund Administration Fees Acc	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 18,945.00 312,822.00 1,442,328.86 (163.79 1,505,000.00
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium	Page 20 disbursements, investment earnings, and treasury fees.  Internal 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Company of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Florida Constitution.	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 18,945.00 312,822.00 1,442,328.86 (163.79 1,505,000.00
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	ADS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest BEFCOBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment It related fees.  In of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld It rest (revenue on withheld MVLR) It bond proceeds In on refunded bonds	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 18,945.00 312,822.00 1,442,328.86 (163.79 1,505,000.00 229,483.40
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Page 1 Secription 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment if related fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) if bond proceeds on refunded bonds  payments	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 18,945.00 312,822.00 1,442,328.86 (163.79 1,505,000.00 229,483.40 895,000.00
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	ADS disbursements, investment earnings, and treasury fees.  Interal 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.  Interest Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment of related fees.  Interest fees.  Interest fees.  Interest fees fees fees fees fees fees fees f	895,000.00 565,270.00 840.11	29,803.20 1,442,328.86 - 18,945.00 312,822.00 1,442,328.86 (163.79 1,505,000.00 229,483.40 895,000.00 565,270.00
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 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	ADS disbursements, investment earnings, and treasury fees.  Interal 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment Interest related fees.  Interest of activity in fund 210, Debt Service: Indicate the bonds  Withheld rest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds Interest (fees on bond interest above)	895,000.00 565,270.00 840.11	1,442,328.86 - 18,945.00 1,442,328.86 (163.73 1,505,000.00 229,483.40 895,000.00 565,270.00 840.1
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 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	ADS disbursements, investment earnings, and treasury fees.  Interal 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment Interest related fees.  Interest of activity in fund 210, Debt Service: Indicate the bonds  Withheld rest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds Interest (fees on bond interest above)	895,000.00 565,270.00 840.11	1,442,328.86 - 18,945.00 1,442,328.86 (163.75 1,505,000.00 229,483.40 895,000.00 565,270.00 840.1
3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 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 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) If bond proceeds on refunded bonds  payments xpenditure If fees (fees on bond interest above) If the content of the content	895,000.00 565,270.00 840.11	1,442,328.86 - 18,945.00 1,442,328.86 (163.79 1,505,000.00 229,483.40 895,000.00 565,270.00 840.19 1,730,010.23
3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 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	ADS disbursements, investment earnings, and treasury fees.  Interal 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.  Interest Bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descripti	895,000.00 565,270.00 840.11	1,442,328.86 - 18,945.00 1,442,328.86 (163.75 1,505,000.00 229,483.40 895,000.00 565,270.00 840.1
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 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 Discount	ALDS disbursements, investment earnings, and treasury fees.  Interal Fund  Description Professional and Technical Services	895,000.00 565,270.00 840.11	1,442,328.86 - 18,945.00 1,442,328.86 (163.79 1,505,000.00 229,483.40 895,000.00 565,270.00 840.13 1,730,010.23 4,473.13
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 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	ALDS disbursements, investment earnings, and treasury fees.  Interal Fund  Description Professional and Technical Services	895,000.00 565,270.00 840.11	1,442,328.86 - 18,945.00 1,442,328.86 (163.79 1,505,000.00 229,483.40 895,000.00 565,270.00 840.19 1,730,010.23
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX For ecord delearnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount Ending fund b	ALDS disbursements, investment earnings, and treasury fees.  Interal Fund  Description Professional and Technical Services	895,000.00 565,270.00 840.11 - 163.75	1,442,328.86 18,945.00 312,822.00 1,442,328.86 (163.75 1,505,000.00 229,483.40 895,000.00 565,270.00 840.11 1,730,010.23 4,473.13 

#### **Monroe County School District**

Credit

<u>Debit</u>

Fund 310 Ca	nital Brainate CARI Rande		
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds		
		-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
Account #	Description		
9299/760		700 241 21	
	Payments to Refunded Bond Escrow Agent	708,241.31	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	234.64	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,605.80	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		655,000.00
3792	Premium on Sale of Refunding Bonds		55,081.7
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
•	· ·		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
		-	
2210	Accrued Interest Payable		-
no accrued ir	nterest for the 2011-2012 fiscal year.	<u> </u>	
ear-end en	tries:	<u>Debit</u>	<u>Credi</u>
- und 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	52,445.39	
1220		32,443.33	
	Due from Other Agencies	440.00	
9200/730	Dues and Fees (Administrative expense)	110.09	
9200/710	Interest	-	
3321	CO&DS Distributed		49,084.1
	Interest on Undistributed CO&DS		3,471.3
3325	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.		3,471.3
3325 To record CC	&DS disbursements, investment earnings, and treasury fees.		3,471.3
3325 To record CC Fund 100 Ge	&DS disbursements, investment earnings, and treasury fees.		3,471.33
3325 To record CC Fund 100 Ge Account #	2&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u>	4 704 20	3,471.3
3325 To record CC <b>Fund 100 Ge</b> <u>Account #</u> 7200/310	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services	4,794.39	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,794.39	3,471.33 4,794.38
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	D&DS disbursements, investment earnings, and treasury fees.  Eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  counts withheld from MVLR for actual administration fees as provided	4,794.39	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,794.39	
3325 Fund 100 Ge Account # 7200/310 3323 To record am n Article XII,	D&DS disbursements, investment earnings, and treasury fees.  Eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  counts withheld from MVLR for actual administration fees as provided	4,794.39	
3325 To record CC 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 rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	4,794.39	
3325 To record CC 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 rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description		
3325 Fo record CC 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 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	220,000.00	
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	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 Interest	220,000.00 50,037.50	
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	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 Interest SBA Sinking Fund Administration Fees	220,000.00	
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 9210	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	220,000.00 50,037.50	4,794.3
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 9210	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 Interest SBA Sinking Fund Administration Fees	220,000.00 50,037.50	4,794.3
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	220,000.00 50,037.50	4,794.3
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326	Description Professional and Technical Services CO&DS Withheld for Administration Protessional and Technical Services CO&DS Withheld for Administration Protessional and Technical Services CO&DS Withheld for Administration Protessional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical administration.  But Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	220,000.00 50,037.50 154.79	4,794.39 265,747.46
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 9210 9322 9326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration Profession 9, Subsection (d) of the Florida Constitution.  Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	220,000.00 50,037.50 154.79	
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7327 7327 73326 73327	Description Professional and Technical Services CO&DS Withheld for Administration Profession 9, Subsection (d) of the Florida Constitution.  Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	220,000.00 50,037.50 154.79	4,794.30 265,747.46
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 9210 9322 9326 911XX Fo record del parnings, 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	220,000.00 50,037.50 154.79	4,794.39 265,747.46
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 9210 9322 9326 911XX Fo record del parnings, 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment delated fees.  On of activity in fund 210, Debt Service:	220,000.00 50,037.50 154.79	4,794.3 265,747.46 - 4,475.0
a325 To record CC Fund 100 Get Account # 7200/310 a323 To record am an Article XII, Fund 210 Det Account # a200/710 a200/720 a200/730 a210 a322 a326 a1XX To record del arrnings, and 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	220,000.00 50,037.50 154.79	4,794.3 265,747.46 - 4,475.0
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record del parnings, and Reconciliation Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration Founds 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment delated fees.  Den of activity in fund 210, Debt Service:  Indicated the service of the s	220,000.00 50,037.50 154.79	4,794.3 265,747.46 - 4,475.0 26,561.5
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record del parnings, and Reconciliation Beginning fur Plus: CO&DS v	Description Professional and Technical Services CO&DS Withheld for Administration Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment delated fees.  Den of activity in fund 210, Debt Service:  In displaying the service of t	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record delearnings, 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.  but Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: In displaying the service on withheld MVLR)	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46 (30.1)
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 9210 9322 9326 91XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  In of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) It bond proceeds	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46 (30.1)
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 9210 9322 9326 91XX Fo record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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.  but Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: In displaying the service on withheld MVLR)	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.53 265,747.46 (30.1) 655,000.00
3325 Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  In of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) It bond proceeds	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.53 265,747.46 (30.1) 655,000.00
3325 Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less:	Pactivity in fund 210, Debt Service; and solution on refunded bonds  on of activity in fund 210, Debt Service: and additional services on refunded bonds  on refunded bonds  on refunded bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld for refunded bonds  on refunded bonds	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46 (30.1) 655,000.00 55,081.79
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal	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.  Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Interest Service payments in prior school year  Other proceeds on refunded bonds  Payments	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46 (30.1) 655,000.00 55,081.79 220,000.00
3325 Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 93322 9326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment direlated fees.  Sen of activity in fund 210, Debt Service: Individual balance as provided in prior school year  withheld Interest (revenue on withheld MVLR) Interest (reven	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46 (30.1) 655,000.00 55,081.79 220,000.00 50,037.50
3325 Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment Interest related fees.  Interest of activity in fund 210, Debt Service: Indicated description on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on bond interest above)	220,000.00 50,037.50 154.79	265,747.46 - 4,475.06 265,747.46 (30.1) 655,000.00 55,081.75 220,000.00 50,037.56 154.75
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX For ecord del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld brest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) sto refunded bonds escrow agent	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46 (30.1) 655,000.00 55,081.79 220,000.00 50,037.51 154.79 708,241.31
3325 Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo 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 Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description De	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46 (30.1) 655,000.00 55,081.79 220,000.00 50,037.56 154.79 708,241.31
3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7326 7327 738 738 738 738 738 738 738 738 738 73	Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Deno of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Irest (revenue on withheld MVLR) It bond proceeds On refunded bonds  Payments Expenditure If fees (fees on bond interest above) Is to refunded bonds (admin and underwriter fees) On refunded bonds  Description Redemption fees as provided If fees on refunded bonds (admin and underwriter fees) On refunded bonds	220,000.00 50,037.50 154.79	265,747.46 - 4,475.00 26,561.59 265,747.46 (30.1) 655,000.00 55,081.79 220,000.00 50,037.56 154.79 708,241.31 1,840.44
Gasta Sanda	Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Deno of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Irest (revenue on withheld MVLR) It bond proceeds On refunded bonds  Payments Expenditure If fees (fees on bond interest above) Is to refunded bonds (admin and underwriter fees) On refunded bonds  Description Redemption fees as provided If fees on refunded bonds (admin and underwriter fees) On refunded bonds	220,000.00 50,037.50 154.79	4,794.30 265,747.46

#### **Nassau County School District**

Credit

<u>Debit</u>

Fund 310 Ca	pital Projects, COBI Bonds		
	<del> </del>		
Account #	<u>Description</u>		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
		_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
	-		
Account #	Description  Revenue to Refunded Rand Forest Agent		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		_
3322	CO&DS Withheld for SBE/COBI Bonds		_
			-
	Series 2002B for amounts maturing in 2013-2015 and		
•	Series 2003A for amounts maturing in 2014-2023.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
lo accrued in	nterest for the 2011-2012 fiscal year.		
		5.1%	0 1
Year-end en		<u>Debit</u>	<u>Credi</u>
-und 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
I1XX	Cash	78,150.81	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	157.36	
200/700	Interest	107.00	
		-	70.040.0
3321	CO&DS Distributed		73,843.80
3325	Interest on Undistributed CO&DS		4,464.3
	ADS disbursements, investment earnings, and treasury fees.		
i o recora CC			
Fund 100 Ge	eneral Fund		
Fund 100 Ge			
Fund 100 Ge Account #	<u>Description</u>	5 700 <i>4</i> 8	
Fund 100 Ge Account # 7200/310	Description Professional and Technical Services	5,799.48	5 700 4
Fund 100 Ge Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	5,799.48	5,799.4
Fund 100 Ge Account # 7200/310 3323 Fo record am	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	5,799.48	5,799.4
Fund 100 Ge Account # 7200/310 3323 Fo record am	Description Professional and Technical Services CO&DS Withheld for Administration	5,799.48	5,799.4
Fund 100 Ge 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	5,799.48	5,799.4
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 counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds	5,799.48	5,799.4
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 counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description		5,799.4
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 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	220,000.00	5,799.4
Fund 100 Ge 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 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	220,000.00 92,200.00	5,799.4
Fund 100 Ge 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	220,000.00	5,799.4
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210	Description Professional and Technical Services	220,000.00 92,200.00	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 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  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	220,000.00 92,200.00	5,799.44 306,988.66
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	Description Professional and Technical Services	220,000.00 92,200.00	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 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  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	220,000.00 92,200.00 178.81	306,988.66 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 93322 9326	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	220,000.00 92,200.00 178.81	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	220,000.00 92,200.00 178.81	306,988.66 -
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del Parnings, and	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 -
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.0
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliations	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.0
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 9326 911XX Fo record del Parnings, and Reconciliation Beginning fur	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.0 55,002.0
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record del Parnings, and Reconciliation Beginning fun Plus: CO&DS v	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 5,425.00 55,002.02 306,988.66
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record del Pearnings, and Reconciliation Beginning fun Plus: CO&DS v	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 5,425.00 55,002.02 306,988.66
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record del 7200/730 7210 7210 72	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 5,425.0 55,002.0 306,988.66
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XIII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record del 75 record de	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 5,425.0 55,002.0 306,988.66
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del earnings, and Reconciliation Plus: CO&DS v Bond inter Refunded Premium	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 5,425.00 55,002.02 306,988.66
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Plus: CO&DS v Bond inter Refunded Premium Less:	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.00 55,002.02 306,988.66 (34.8)
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 93326 11XX Fo record del earnings, and Reconciliation Plus: CO&DS v Bond inter Refunded Premium Less: Principal	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld Interest Service on withheld MVLR) It bond proceeds Interest Service payments  Redemption of Principal Interest Service payments  Redemption of Principal Interest Service Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment  Redemption of Principal Interest Service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service Payable CO SBA Sinking Fund Earnings	220,000.00 92,200.00 178.81	306,988.66 - 5,425.00 55,002.02 306,988.66 (34.8) - - 220,000.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.00 306,988.66 (34.8: - - 220,000.00 92,200.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9201/730 9210 9322 9326 11XX Fo record del earnings, and Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.00 55,002.02 306,988.66 (34.8) - - 220,000.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record del earnings, and Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.00 306,988.66 (34.8: - - 220,000.00 92,200.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.00 306,988.66 (34.8: - - 220,000.00 92,200.00
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record del earnings, and Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services	220,000.00 92,200.00 178.81	306,988.66 - 5,425.00 306,988.66 (34.8: - - 220,000.00 92,200.00
Fund 100 Get Account # 7200/310 3323 Fo record am In Article XII, Fund 210 Det Account # 9200/710 9200/730 9201/730 9210 9322 9326 91XX Fo record del Parnings, and Reconciliation Beginning fund Plus: CO&DS vand Bond inter 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Order of activity in fund 210, Debt Service:  Indicate as provided in prior school year  Withheld Description Withheld Description Description Description Description Description Redemption of Principal Interest Description Descri	220,000.00 92,200.00 178.81	306,988.66 - 5,425.00 306,988.66 (34.8: - - 220,000.00 92,200.00

#### **Okaloosa County School District**

Credit

<u>Debit</u>

Account #	pital Projects, COBI Bonds		
	Description		
	Cash		
11XX		-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
3322	CO&DS Withheld for SBE/COBI Bonds		
			-
	Series 2002B for amounts maturing in 2013-2015 and		
efunding of S	Series 2003A for amounts maturing in 2014-2023.		
-und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
_	nterest for the 2011-2012 fiscal year.		-
- accided ii	nerest for the 2011-2012 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	pital Projects, CO&DS		
	<del></del>		
Account #	Description		
I1XX	Cash	111,060.21	
1220	Due from Other Agencies	-	
200/730	Dues and Fees (Administrative expense)	428.03	
200/710	Interest	-	
3321	CO&DS Distributed		99,713.2
3325	Interest on Undistributed CO&DS		11,774.9
	&DS disbursements, investment earnings, and treasury fees.		,
ro recora CO	abe disputed from the first carrings, and areas any reserve		
	neral Fund		
Fund 100 Ge Account #	neral Fund  Description		
Fund 100 Ge Account #		16,297.29	
Fund 100 Ge Account # 7200/310	Description	16,297.29	16,297.2
Fund 100 Ge Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	16,297.29	16,297.2
Fund 100 Ge Account # 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	16,297.29	16,297.2
Fund 100 Ge 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.	16,297.29	16,297.2
Fund 100 Ge Account # 7200/310 3323 To 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	16,297.29	16,297.2
Fund 100 Ge Account # 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.	16,297.29	16,297.2
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	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	16,297.29 735,000.00	16,297.2
Fund 100 Ge  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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	735,000.00	16,297.2
Fund 100 Ge 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 Redemption of Principal Interest	735,000.00 252,775.00	16,297.2
Fund 100 Ge Account # 7200/310 3323 Fo 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 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	735,000.00	16,297.2
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210	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 Accrued Interest Payable	735,000.00 252,775.00	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 93322	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	735,000.00 252,775.00 565.27 -	16,297.2 970,475.4
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 73322 73326	Description Professional and Technical Services	735,000.00 252,775.00	970,475.4 <del></del> 5
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 93322 9326 11XX	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record dek	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.4 <del></del> 5
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record dek	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.4 <del>\</del>
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record dekelearnings, and	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.4 <del>\</del>
Fund 100 Ge  Account # 7200/310 3323 To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.4 - 17,975.0
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliation	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.4 - 17,975.0
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record dek earnings, and Reconciliation Beginning fur	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.4 - 17,975.0 155,027.3
Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record deleanings, and Reconciliation Beginning fur Plus: CO&DS w	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.4 17,975.0 155,027.3 970,475.4
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record dek earnings, and Reconciliation Plus: CO&DS w Bond inte	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.4 <del></del> 5
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb earnings, and Reconciliation Plus: CO&DS w Bond inte	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.45 17,975.0 155,027.39 970,475.45
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.45 17,975.0 155,027.39 970,475.45
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less:	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.48 - 17,975.0 155,027.38 970,475.48 (110.1)
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.45 17,975.0 155,027.39 970,475.45
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.48 - 17,975.0 155,027.38 970,475.48 (110.1)
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest elearnings   Interest elearnings   Plus: Principal   Interest elearnings   Interest elearnings   Principal   Interest elearnings   Interest elearnings   Principal   Interest elearnings   Interes	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 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: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  Description  Redemption fees as provided in prior school year	735,000.00 252,775.00 565.27 -	970,475.48 - 17,975.0 155,027.38 970,475.48 (110.1)
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9200/730 9210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest elearnings and	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.48 - 17,975.0 155,027.38 970,475.48 (110.1)
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal places and Payments	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.48 - 17,975.0 155,027.38 970,475.48 (110.1)
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, 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	735,000.00 252,775.00 565.27 -	970,475.48 - 17,975.0 155,027.38 970,475.48 (110.1)
Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest elearnings and Payments Dues and Discount	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.48 - 17,975.00 155,027.39 970,475.48 (110.1) - - 735,000.00 252,775.00 565.2
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7328 75 record delearnings, and Reconciliation Regioning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest elearnings and Payments Dues and Payments Dues and	Description Professional and Technical Services	735,000.00 252,775.00 565.27 -	970,475.48 - 17,975.0 155,027.38 970,475.48 (110.1)

#### **Okeechobee County School District**

Euro 4 040 0	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash  Puga and Face (leguance costs, underwriter's diagount)	-	
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 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
Account #	Description		
9299/760	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		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account #	<u>Description</u>	40.044.54	
11XX 1220	Cash Due from Other Agencies	42,344.51	
9200/730	Dues and Fees (Administrative expense)	86.62	
9200/710	Interest	-	
3321	CO&DS Distributed		39,673.23
3325	Interest on Undistributed CO&DS		2,757.90
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	•		
Fund 100 Ge			
Fund 100 Ge Account # 7200/310	eneral Fund	3,863.79	
Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	3,863.79	3,863.79
Fund 100 Ge Account # 7200/310 3323 To record am	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	3,863.79	3,863.79
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Pineral Fund  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.	3,863.79	3,863.79
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Pineral Fund  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.	3,863.79	3,863.79
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Pineral Fund  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		3,863.79
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	Pineral Fund  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.	155,000.00	3,863.79
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	Pineral Fund  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		3,863.79
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Pineral Fund  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 Accrued Interest Payable	155,000.00 62,700.00	3,863.79
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	155,000.00 62,700.00 124.68	
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	155,000.00 62,700.00	214,048.98 -
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	155,000.00 62,700.00 124.68	3,863.79 214,048.98 - 3,800.00
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	155,000.00 62,700.00 124.68	214,048.98 -
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	155,000.00 62,700.00 124.68	214,048.98 -
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation	Pineral Fund  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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.	155,000.00 62,700.00 124.68	214,048.98 - 3,800.00
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Professional MVLR for actual administration fees as provided Professional Section (d) of the Florida Constitution.  Professional Reservice, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment of related fees.  Professional and Technical Services  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment of related fees.  Description	155,000.00 62,700.00 124.68	214,048.98 3,800.00 39,008.30
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  In of activity in fund 210, Debt Service: Indianal Service Service of	155,000.00 62,700.00 124.68	214,048.98 3,800.00 39,008.30 214,048.98
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Plus: CO&DS v Bond inte	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.  Interest Section 9, Subsection (d) of the Florida Constitution.  Interest Sedemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment Interest related fees.  Interest of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Interest (revenue on withheld MVLR)	155,000.00 62,700.00 124.68	214,048.98 3,800.00 39,008.30 214,048.98
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of related fees.  In of activity in fund 210, Debt Service: Indianal Service Service of	155,000.00 62,700.00 124.68	214,048.98 3,800.00 39,008.30 214,048.98
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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.  Interest Beautiful Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest Descript	155,000.00 62,700.00 124.68	214,048.98 3,800.00 39,008.30 214,048.98
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal	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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment Interest related fees.  In of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Interest (revenue on withheld MVLR) In bond proceeds Interest (revenue on withheld MVLR) In bond proceeds Interest (revenue on withheld MVLR) Intere	155,000.00 62,700.00 124.68	214,048.98 - 3,800.00 39,008.30 214,048.98 (24.30 - - 155,000.00
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter 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.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment direlated fees.  In of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Interest (revenue on withheld MVLR) In bond proceeds Interest (revenue on withheld MVLR) In bond proceeds Interest (revenue on withheld MVLR) Interest (rev	155,000.00 62,700.00 124.68	214,048.98 - 3,800.00 39,008.30 214,048.98 (24.30 - - 155,000.00 62,700.00
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 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	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Description Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment of related fees.  Description Redemption of Principal Interest Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Other SBE/COBI Bonds SBA Sinking Fund Administration Fees Accrued Interest Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld Redemption of Principal Interest Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Redemption of Principal Interest Redemption	155,000.00 62,700.00 124.68	214,048.98 - 3,800.00 39,008.30 214,048.98 (24.30 - - 155,000.00 62,700.00
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments xpenditure I fees (fees on bond interest above) as to refunded bonds escrow agent	155,000.00 62,700.00 124.68	214,048.98 - 3,800.00 39,008.30 214,048.98 (24.30 - - 155,000.00 62,700.00
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues 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.  but Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  On of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds It fees (fees on bond interest above) It fees (fees on bond interest above) It fees (fees on refunded bonds (admin and underwriter fees)	155,000.00 62,700.00 124.68	214,048.98 -
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Description Professional and Technical Services	155,000.00 62,700.00 124.68	214,048.98 - 3,800.00 39,008.30 214,048.98 (24.30 - - 155,000.00 62,700.00

#### **Orange County School District**

<u>Debit</u>

<u>Credit</u>

Account # 11XX			
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		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS	_ <del></del>	
Account #	Description		
11XX	Cash	2,181,966.56	
1220	Due from Other Agencies	_,,	
9200/730	Dues and Fees (Administrative expense)	5,835.94	
9200/710	Interest	-	
3321	CO&DS Distributed		2,109,020.21
3325	Interest on Undistributed CO&DS		78,782.29
	&DS disbursements, investment earnings, and treasury fees.		,
Fund 100 Ge	•		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	107,469.39	
3323	CO&DS Withheld for Administration		107,469.39
			,
To record am	ounts withheld from MVLR for actual administration fees as provided		,
To record am			·
To record am in Article XII,	ounts withheld from MVLR for actual administration fees as provided		·
To record am in Article XII,	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		,
To record am in Article XII, Fund 210 De	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds	3,655,000.00	,
To record am in Article XII, Fund 210 De Account # 9200/710	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description	3,655,000.00 1,378,985.00	,
To record am in Article XII, Fund 210 De Account #	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		,
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	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	1,378,985.00	,
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210	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	1,378,985.00	4,948,136.40
To record am in Article XII, Fund 210 De Account # 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  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	1,378,985.00	
To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	1,378,985.00 2,882.13 -	
To record am in Article XII, Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,378,985.00 2,882.13 -	4,948,136.40 -
To record am in Article XII, Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,378,985.00 2,882.13 -	4,948,136.40 -
To record am in Article XII, Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,378,985.00 2,882.13 -	4,948,136.40 -
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/730 9200/730 2210 3322 3326 11XX To record det earnings, and	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 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.	1,378,985.00 2,882.13 -	4,948,136.40 -
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and  Reconciliation Beginning fur Plus:	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 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: and balance as provided in prior school year	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and  Reconciliation Beginning fur Plus: CO&DS w	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 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: and balance as provided in prior school year	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and  Reconciliation Beginning fur Plus: CO&DS was Bond inte	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and  Reconciliation Beginning fur Plus: CO&DS was Bond inter Refunded	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment is 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	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and  Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and  Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less:	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment is 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	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40 (561.77
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and  Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40 (561.77 - - 3,655,000.00
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and  Reconciliation  Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal I	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 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.  Don of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40 (561.77 - - 3,655,000.00 1,378,985.00
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and  Reconciliation Beginning fur Plus:	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 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.  Don of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure I fees (fees on bond interest above)	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40 (561.77 - - 3,655,000.00
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and  Reconciliation  Beginning fur Plus:	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 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.  Don of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure I fees (fees on bond interest above) as to refunded bonds escrow agent	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40 (561.77 - - 3,655,000.00 1,378,985.00
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/730 2210 3322 3326 11XX To record det earnings, and  Reconciliation Beginning fur Plus:	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 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: and balance as provided in prior school year  withheld rest (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)	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40 (561.77 - - 3,655,000.00 1,378,985.00
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/730 2210 3322 3326 11XX To record det earnings, and  Reconciliation Beginning fur Plus:	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure I fees (fees on bond interest above) a to refunded bonds escrow agent I fees on refunded bonds on refunded bonds (admin and underwriter fees) on refunded bonds	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40 (561.77 - - 3,655,000.00 1,378,985.00 2,882.13
To record am in Article XII,  Fund 210 De  Account # 9200/710 9200/730 2210 3322 3326 11XX To record delearnings, and  Reconciliation Beginning fur Plus: CO&DS was Bond interest expression Less: Principal Interest expuses and Payments Dues and	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure I fees (fees on bond interest above) a to refunded bonds escrow agent I fees on refunded bonds on refunded bonds (admin and underwriter fees) on refunded bonds	1,378,985.00 2,882.13 -	4,948,136.40 - 89,292.50 804,877.01 4,948,136.40 (561.77 - - 3,655,000.00 1,378,985.00

#### Osceola County School District

<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)	-	
9299/891	Discounts on Sale of Bonds	<u>-</u>	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,305,198.75	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	435.07	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	2,938.38	
3715	Sale of Refunding Bonds		1,135,000.00
3792	Premium on Sale of Refunding Bonds		173,572.20
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
_	bt Service, SBE/COBI Bonds  Description		
Account # 11XX	<u>Description</u> Cash	<u>-</u>	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	triae:	Dobit	Cradit
		<u>Debit</u>	<u>Credit</u>
_	pital Projects, CO&DS		
Account #	<u>Description</u>	405 040 40	
11XX 1220	Cash Due from Other Agencies	495,243.10	
9200/730	Dues and Fees (Administrative expense)	927.92	
9200/710	Interest	-	
3321	CO&DS Distributed		474,111.82
3325	Interest on Undistributed CO&DS  0&DS disbursements, investment earnings, and treasury fees.		22,059.20
	· · · · · · · · · · · · · · · · · · ·		
Fund 100 Ge			
Account # 7200/310	<u>Description</u> Professional and Technical Services	32,565.06	
3323	CO&DS Withheld for Administration	32,303.00	32,565.06
	nounts withheld from MVLR for actual administration fees as provided		02,000.00
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	1,125,000.00	
9200/720	Interest	563,807.50	
9200/730	SBA Sinking Fund Administration Fees	969.42	
2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	1,664,327.12
3326	SBA Sinking Fund Earnings	188.95	-
11XX	Cash		25,638.75
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	d related fees.		
Reconciliati	on of activity in fund 210, Debt Service:		
Beginning fur Plus:	nd balance as provided in prior school year		310,713.92
CO&DS v			1,664,327.12
	erest (revenue on withheld MVLR)		(188.95)
	d bond proceeds on refunded bonds		1,135,000.00 173,572.20
Less:	on rolandod portao		110,012.20
Principal	payments		1,125,000.00
Interest e	xpenditure		563,807.50
	I fees (fees on bond interest above)		969.42
	s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		1,305,198.75 3,373.45
	on refunded bonds		
Ending fund	palance		285,075.17
	g of the callable portion of the Series 2003A bond issue is not considere with GASB Statement 7.	d an in-substance de	efeasance, in

#### **Palm Beach County School District**

<u>Debit</u>

<u>Credit</u>

Entries resulting from bond issuance and refunding:

Fund 310 Ca			
	oital 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 mone	y bond issues for the 2011-2012 fiscal year.		
Fund 210 Del	ot Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	6,548,062.05	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,183.37	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	14,807.18	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		5,820,000.00
3792	Premium on Sale of Refunding Bonds		745,052.60
3322	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
_	eries 2003A for amounts maturing in 2014-2023.		
-	ot Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2011-2012 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credi
	oital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,119,048.02	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,354.68	
9200/710	Interest	-	
3321	CO&DS Distributed		1,047,126.81
3325	Interest on Undistributed CO&DS		74,275.89
			,
To record CO	&DS disbursements, investment earnings, and treasury fees.		
	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Fund 100 Ge Account #	neral Fund  Description	404 700 00	
Fund 100 Ge Account # 7200/310	neral Fund  Description Professional and Technical Services	101,730.99	404 700 00
Fund 100 Ge Account # 7200/310 3323	neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	101,730.99	101,730.99
Fund 100 Ge Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	101,730.99	101,730.99
Fund 100 Ge Account # 7200/310 3323 To record among the Article XII, S	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	101,730.99	101,730.99
Fund 100 Ge Account # 7200/310 3323 To record amoin Article XII, S	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.	101,730.99	101,730.99
Fund 100 Ge Account # 7200/310 3323 To record amoin Article XII, S Fund 210 Del Account #	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.  ot Service, SBE/COBI Bonds  Description		101,730.99
Fund 100 Ge Account # 7200/310 3323 To record ame in Article XII, \$ Fund 210 Del Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Ot Service, SBE/COBI Bonds  Description Redemption of Principal	4,075,000.00	101,730.99
Fund 100 Ge  Account # 7200/310 3323 To record ame in Article XII, \$  Fund 210 Del  Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest	4,075,000.00 1,646,670.00	101,730.99
Fund 100 Ge  Account # 7200/310 3323 To record among the Article XII, 5  Fund 210 Del  Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,075,000.00	101,730.99
Fund 100 Ge Account # 7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	4,075,000.00 1,646,670.00	
Fund 100 Ge Account # 7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 9322	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.  ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	4,075,000.00 1,646,670.00 3,281.16	
Fund 100 Ge Account # 7200/310 3323 Fo record amen Article XIII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,075,000.00 1,646,670.00	5,633,208.20
Fund 100 Ge Account # 7200/310 3323 Fo record amen Article XIII, \$ Fund 210 Del Account # 7200/710 7200/720 7200/730 7210 73322 7326 7111111111111111111111111111111111111	Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20
Fund 100 Ge Account # 7200/310 3323 Fo record amon Article XIII, \$ Fund 210 Del Account # 7200/710 7200/720 7200/730 7210 7322 7326 7326 75 record deb	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.  Ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 -
Fund 100 Ge  Account # 7200/310 3323  To record ame n Article XII, \$  Fund 210 Del  Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX  To record deb earnings, 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.  Of Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 -
Fund 100 Ge Account # 7200/310 3323 To record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record deb earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company Comp	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 - 92,382.5
Fund 100 Ge Account # 7200/310 3323 To record amen Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record deb earnings, and Reconciliation	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.  Of Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 - 92,382.5
Fund 100 Ge Account # 7200/310 3323 To record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record deb earnings, and Reconciliation Beginning fun Plus:	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  On of activity in fund 210, Debt Service:  d balance as provided in prior school year	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 - 92,382.5 884,517.30
Fund 100 Ge Account # 7200/310 3323 To record amon Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliation Plus: CO&DS w	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.  Ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service: It balance as provided in prior school year	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20
Fund 100 Ge Account # 7200/310 3323 Fo record ame on Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb earnings, and Reconciliation Plus: CO&DS w Bond inter	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.  Ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service: It balance as provided in prior school year  On the service on withheld MVLR	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.5
Fund 100 Ge Account # 7200/310 3323 To record ame in Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliation Plus: CO&DS w Bond intel Refunded	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.  Out Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:  d balance as provided in prior school year  withheld Test (revenue on withheld MVLR) bond proceeds	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.5 5,820,000.00
Fund 100 Ge Account # 7200/310 3323 To record amon and a recount # 9200/710 9200/720 9200/730 9210 9322 9326 11XX To record debearnings, and a reconciliation and a reconciliation and a refunded Premium of the remium of the rem	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.  Ot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service: It balance as provided in prior school year  On the service on withheld MVLR	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.5 884,517.30 5,633,208.20 (639.5 5,820,000.00
Fund 100 Ge Account # 7200/310 3323 To record amount in Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond inter Refunded Premium of Less:	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.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service: d balance as provided in prior school year inthheld Teest (revenue on withheld MVLR) The bond proceeds The professional and Technical Services To Administration fees as provided Teest (revenue on withheld MVLR) The bond proceeds The professional and Technical Services To Administration fees as provided Teest (revenue on withheld MVLR) The professional and Technical Services Teest (revenue on withheld MVLR) The professional and Technical Services Teest (revenue on withheld MVLR) The professional and Technical Services as provided to the formula of the provided Service and Teest (revenue on withheld MVLR) The professional and Technical Services as provided Services as provided Services Teest (revenue on withheld MVLR) The professional and Technical Services as provided Services as	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.50 5,820,000.00 745,052.60
Fund 100 Ge Account # 7200/310 3323 To record amon and a recount # 9200/710 9200/720 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and a reconciliation and a reconciliation and a reconciliation are a reconsisted and a remium a Less: Principal paragraphs	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.  Of Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  On of activity in fund 210, Debt Service: d balance as provided in prior school year withheld Teest (revenue on withheld MVLR) Technique on withheld MVLR) Technique on the control of the control	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.50 5,820,000.00 745,052.60 4,075,000.00
Fund 100 Ge Account # 7200/310 3323 To record amon and a recount # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex	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.  Out Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  Out of activity in fund 210, Debt Service: In of activity in fund 210, Debt Service: In other service on withheld MVLR) In the service on withheld MVLR on refunded bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash The service payments, MVLR withheld for debt service, investment related fees.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash The service payments of the service of the serv	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.54 5,820,000.00 745,052.60 4,075,000.00 1,646,670.00
Fund 100 Ge Account # 7200/310 3323 To record amon and a recount # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Plus: CO&DS was a record and a reconded premium of the premi	Description Professional and Technical Services	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.54 5,820,000.00 745,052.60 4,075,000.00 1,646,670.00 3,281.10
Fund 100 Ge Account # 7200/310 3323 Fo record amen Article XII, \$ Fund 210 Del Account # 9200/710 9200/730 9200/730 9210 3322 3326 11XX Fo record debearnings, and Reconciliation Beginning fund Plus: CO&DS was Bond interest experiments Less: Principal punctions and Payments	Description Professional and Technical Services	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.5-5,820,000.00 745,052.60 4,075,000.00 1,646,670.00 3,281.10 6,548,062.05
Fund 100 Ge Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest ex Dues and Payments Dues and	Description Professional and Technical Services	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.54 5,820,000.00 745,052.60 4,075,000.00 1,646,670.00
Fund 100 Ge Account # 7200/310 3323 To record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fund Plus: CO&DS was Bond interest expended Premium Less: Principal pures and Payments Dues and Payments Dues and Payments Dues and	Description Professional and Technical Services	4,075,000.00 1,646,670.00 3,281.16	5,633,208.20 92,382.50 884,517.30 5,633,208.20 (639.54 5,820,000.00 745,052.60 4,075,000.00 1,646,670.00 3,281.10 6,548,062.05

#### **Pasco County School District**

<u>Debit</u>

<u>Credit</u>

Account # 11XX 9200/730 9200/730	tal Projects, COBI Bonds		
11XX 9200/730 9200/730 9299/891 3711			
11XX 9200/730 9200/730 9299/891 3711	Description		
9200/730 9200/730 9299/891 3711	Cash	_	
9200/730 9299/891 3711	Dues and Fees (Issuance costs - underwriter's discount)	_	
9299/891 3711	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3711		-	
	Discounts on Sale of Bonds	-	
3791	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money	bond issues for the 2011-2012 fiscal year.		
	Service Bond Refunding		
	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	1,931,398.85	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	645.19	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,370.71	
	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,710,000.00
3792	Premium on Sale of Refunding Bonds		226,414.75
	CO&DS Withheld for SBE/COBI Bonds		220,414.75
3322			-
	eries 2002B for amounts maturing in 2013-2015 and		
refunding of Ser	ries 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt	Service, SBE/COBI Bonds		
	<u>Description</u>		
	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	rest for the 2011-2012 fiscal year.		
Voor and ( '	-	D-1-14	O 114
Year-end entrie		<u>Debit</u>	<u>Credit</u>
Fund 360 Capit	al Projects, CO&DS		
Account #	Description		
	Cash	200 022 20	
		288,023.39	
	Due from Other Agencies	-	
	Dues and Fees (Administrative expense)	850.68	
	nterest	-	
3321	CO&DS Distributed		260,477.33
3325	Interest on Undistributed CO&DS		28,396.74
To record CO&F	OS disbursements, investment earnings, and treasury fees.		•
	· · · · · · · · · · · · · · · · · · ·		
Fund 100 Gene	<u>rai Fund</u>		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	40,348.86	
3323	CO&DS Withheld for Administration		40,348.86
	nts withheld from MVLR for actual administration fees as provided		-,-
	ection 9, Subsection (d) of the Florida Constitution.		
	·		
Fund 210 Debt	Service, SBE/COBI Bonds		
Account #	Description		
	Redemption of Principal	1,565,000.00	
	Interest	857,622.50	
	SBA Sinking Fund Administration Fees	1,391.57	
	Accrued Interest Payable	-	0.000.00= 5:
3322	CO&DS Withheld for SBE/COBI Bonds		2,389,097.81
3326	SBA Sinking Fund Earnings	271.24	-
11XX	Cash		35,187.50
To record debt s	service payments, MVLR withheld for debt service, investment		
earnings, and re			
<u>Reconciliation</u>	of activity in fund 210, Debt Service:		
Reginning fund	balance as provided in prior school year		502,967.52
Dogining rang	, , , , , , , , , , , , , , , , , , , ,		,
	held		2,389,097.81
Plus:	t (revenue on withheld MVLR)		(271.24)
Plus: CO&DS with			1,710,000.00
Plus: CO&DS with Bond interes	•		
Plus: CO&DS with Bond interes Refunded by			226,414.75
Plus: CO&DS with Bond interes Refunded bo Premium on	refunded bonds		
Plus: CO&DS with Bond interes Refunded b Premium on Less:			
Plus: CO&DS with Bond interes Refunded by Premium on Less: Principal pa	yments		1,565,000.00
Plus: CO&DS with Bond interes Refunded by Premium on Less: Principal pa Interest exp	yments enditure		857,622.50
Plus: CO&DS with Bond interes Refunded by Premium on Less: Principal pa Interest exp	yments		
Plus: CO&DS with Bond interes Refunded be Premium on Less: Principal pa Interest exp Dues and fe	yments enditure		857,622.50
Plus: CO&DS with Bond interes Refunded be Premium on Less: Principal pa Interest exp Dues and fe Payments to	yments enditure les (fees on bond interest above) o refunded bonds escrow agent		857,622.50 1,391.57 1,931,398.85
Plus: CO&DS with Bond interes Refunded be Premium on Less: Principal pae Interest exp Dues and fee Payments to Dues and fee	yments enditure les (fees on bond interest above) o refunded bonds escrow agent les on refunded bonds (admin and underwriter fees)		857,622.50 1,391.57
Plus: CO&DS with Bond interes Refunded be Premium on Less: Principal pa Interest exp Dues and fe Payments to Dues and fe Discount on	yments enditure ees (fees on bond interest above) o refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees) refunded bonds	_	857,622.50 1,391.57 1,931,398.85 5,015.90
Plus: CO&DS with Bond interes Refunded be Premium on Less: Principal pa Interest exp Dues and fe Payments to Dues and fe	yments enditure ees (fees on bond interest above) o refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees) refunded bonds		857,622.50 1,391.57 1,931,398.85

#### **Pinellas County School District**

**Credit** 

<u>Debit</u>

11XX	Account #	pital Projects, COBI Bonds		
13XX				
	44)()/	Description		
2009/30  Dues and Fees (Issuance costs - bond finance/admin charges)   2998981   1000unis on Sale of Bonds   -	11XX	Cash	-	
2399891   Discourts on Sale of Bonds   -	9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
2399891   Discourts on Sale of Bonds   -	9200/730		-	
Note money by only dissues for the 2011-2012 (sized year.  Fund 210 Dabt Service Bond Refunding  Note money by only dissues for the 2011-2012 (sized year.  Fund 210 Dabt Service Bond Refunding  Note money by only membra in Refunded Bond Escrow Agent  1	9299/891	· · · · · · · · · · · · · · · · · · ·	-	
Consideration   Considerati	3711	Sale of Bonds - SBE/COBI Bonds		-
	3791	Premium on Sale of Bonds		-
	No new mone	y bond issues for the 2011-2012 fiscal year.		
		·		
1299/F0D				
			_	
			_	
			_	
1715			_	
1792				_
Common				_
Refunding of Series 20028 for amounts maturing in 2013-2015 and effunding of Series 20038 for amounts maturing in 2014-2023.		<u>.</u>		_
efunding of Series 2003A for amounts maturing in 2014-2023.  Fund 210 Debt Service, SBE/COBI Bonds  (Cacount # Description				
Second ##   Description				
	•	-		
11XX		<u>-</u>		
			-	
Pear   Pear   Projects   P	-	•		-
Count # Description   Description   Description   Description   Description   Description   Due from Other Agencies   D	no accrued in	iterest for the 2011-2012 fiscal year.		
National Parameters   Description   Sabra	rear-end ent	ries:	<u>Debit</u>	Credit
National Parameters   Description   Sabra	Fund 360 Cai	pital Projects, CO&DS		
13XX				
1,337.94   1,337.95   1,332.55			535 000 00	
1,337.94   1,337.94   1,337.94   1,337.94   1,337.94   1,337.94   1,337.94   1,337.94   1,337.94   1,337.94   1,337.95			555,006.06	
2000/710			- 1 337 Ω/	
321			1,337.8 <del>4</del> -	
Adaptate			-	491 370 90
Fund 100 General Fund Account # Description Professional and Technical Services 67,581.36 10 record amounts withheld from MVLR for actual administration fees as provided narrice SEMECOBI Bonds Account # Description MVLR for actual administration fees as provided narrice SII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds Account # Description Description Redemption of Principal 2,640,000.00 Interest 1,369,600.00 SBA Sinking Fund Administration Fees 2,298.69 Interest 2,298.69 COBI SM SINking Fund Administration Fees 2,298.69 SIA Sinking Fund Earnings 448.05 GENERAL SIA				
				11,010.12
Account # Description Professional and Technical Services CO&DS Withheld for Administration For record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds Account # Description 12000/710 Redemption of Principal 2,640,000.00 12000/720 Interest 1,369,600.00 12000/730 SBA Sinking Fund Administration Fees 2,298.69 12010 Accrued Interest Payable 2,084 Sinking Fund Earnings 448.05 1322 CO&DS Withheld for SBE/COBI Bonds 448.05 1325 SBA Sinking Fund Earnings 448.05 1326 SBA Sinking Fund Earnings 448.05 1327 CO&DS Withheld for debt service, investment arrings, and related fees.  Reconciliation of activity in fund 210, Debt Service:  Reconciliation of activity in fund 210, Debt Service  Replace Segment of the Administration of the Administration Fees 2,040,000.00 1000000000000000000000000000000				
Professional and Technical Services 67,581.36 CO&DS Withheld for Administration for record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 1200/710 Redemption of Principal 2,640,000.00 1200/730 SBA Sinking Fund Administration Fees 2,298.69 1210 Accrued Interest Payable 2,298.69 1211 Accrued Interest Payable 3,3946,471.74 1322 CO&DS Withheld for SBE/COBI Bonds 448.05 10 SBA Sinking Fund Earnings 448.05 10 record debt service payments, MVLR withheld for debt service, investment ararings, and related fees.  Reconciliation of activity in fund 210, Debt Service; 10 Seginning fund balance as provided in prior school year 971,708.69 10 Plus: 10 CO&DS withheld 5,946,471.74 10 Bond interest (revenue on withheld MVLR) (448.05 10 Refunded bond proceeds 9,971,708.69 10 Principal payments 1,971,771,771,771,771,771,771,771,771,77		and Frank		
CO&DS Withheld for Administration 67,581.36 for record amounts withheld from MVLR for actual administration fees as provided an Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description  12000/710 Redemption of Principal 2,640,000.00 Principal 1,369,600.00 Principal 1,369,600.00 Principal 2,298.69 Pri		neral Fund		
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description  12000/710 Redemption of Principal 2,640,000.00  12000/730 SBA Sinking Fund Administration Fees 2,298.69  1210 Accrued Interest Payable 1221 CO&DS Withheld for SBE/COBI Bonds 3,946,471.74  1322 CO&DS Withheld for SBE/COBI Bonds 448.05 11XX Cash 5,875.00  To record debt service payments, MVLR withheld for debt service, investment sermings, and related fees.  Reconciliation of activity in fund 210, Debt Service:  Beginning fund balance as provided in prior school year 971,708.69  Plus: CO&DS withheld 9,740,740,740,740,740,740,740,740,740,740	Fund 100 Ge Account #	Description		
Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 1200/710 Redemption of Principal 2,640,000.00 1200/720 Interest 1,369,600.00 1200/730 SBA Sinking Fund Administration Fees 2,298.69 1210 Accrued Interest Payable 2,298.69 12110 Accrued Interest Payable 3,946,471.74 1322 CO&DS Withheld for SBE/COBI Bonds 3,946,471.74 1324 Cash 65,875.00 15 record debt service payments, MVLR withheld for debt service, investment 1,100 and related fees.  Reconciliation of activity in fund 210, Debt Service:  Beginning fund balance as provided in prior school year 971,708.69 18 Plus:  CO&DS withheld 3,946,471.74 18 Bond interest (revenue on withheld MVLR) (448.05 18 Refunded bond proceeds Premium on refunded bonds 1,364,000.00 19 Interest expenditure 2,640,000.00 10 Interest expenditure 1,369,600.00 10 Dues and fees (fees on bond interest above) 2,298.69 10 Payments to refunded bonds (admin and underwriter fees) - 1 10 Dues and fees on refunded bonds (admin and underwriter fees) - 2 10 Ending fund balance 9,505,833.69	Fund 100 Ge Account # 7200/310	<u>Description</u> Professional and Technical Services	67,581.36	
Cocount #   Description   De	Fund 100 Ge Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	67,581.36	67,581.36
Account # Description 1200/710 Redemption of Principal 2,640,000.00 1200/720 Interest 1,369,600.00 1200/730 SBA Sinking Fund Administration Fees 2,298.69 1210 Accrued Interest Payable	Fund 100 Ge Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	67,581.36	67,581.36
Redemption of Principal   2,640,000.00   1,369,600.00   2000/720   Interest   1,369,600.00   2000/730   SBA Sinking Fund Administration Fees   2,298.69   2200/730   SBA Sinking Fund Administration Fees   2,298.69   2210   Accrued Interest Payable	Fund 100 Ge Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	67,581.36	67,581.36
Redemption of Principal   2,640,000.00   1,369,600.00   2000/720   Interest   1,369,600.00   2000/730   SBA Sinking Fund Administration Fees   2,298.69   2200/730   SBA Sinking Fund Administration Fees   2,298.69   2210   Accrued Interest Payable	Fund 100 Ger Account # 7200/310 3323 To record amonin Article XII, S	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.	67,581.36	67,581.36
1,369,600.00   1,369,600.00   2,298.69   2	Fund 100 Ge Account # 7200/310 3323 To record amount of the Article XII, S Fund 210 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	67,581.36	67,581.36
2000/730   SBA Sinking Fund Administration Fees   2,298.69   2210   Accrued Interest Payable	Fund 100 Ge Account # 7200/310 3323 To record amount in Article XII, Se Fund 210 Del Account #	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		67,581.36
2210   Accrued Interest Payable	Fund 100 Ge Account # 7200/310 3323 To record amo in Article XII, \$ Fund 210 Del Account # 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	2,640,000.00	67,581.36
3322         CO&DS Withheld for SBE/COBI Bonds         3,946,471.74           3326         SBA Sinking Fund Earnings         448.05         -           For record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.         -         -           Reconciliation of activity in fund 210, Debt Service:         -         971,708.69           Plus:         971,708.69         971,708.69           Plus:         3,946,471.74         0.00         0.00           Bond interest (revenue on withheld MVLR)         (448.05         0.00         0.00           Refunded bond proceeds         -         0.00<	Fund 100 Ger Account # 7200/310 3323 To record amon in Article XII, S Fund 210 Del 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 Redemption of Principal Interest	2,640,000.00 1,369,600.00	67,581.36
SBA Sinking Fund Earnings 448.05 Cash 65,875.00 To record debt service payments, MVLR withheld for debt service, investment starnings, and related fees.  Reconciliation of activity in fund 210, Debt Service: Reginning fund balance as provided in prior school year 971,708.69 Plus: CO&DS withheld 3,946,471.74 Bond interest (revenue on withheld MVLR) (448.05 Refunded bond proceeds Premium on refunded bonds Less: Principal payments 2,640,000.00 Interest expenditure 1,369,600.00 Dues and fees (fees on bond interest above) 2,298.69 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance 905,833.69	Fund 100 Get Account # 7200/310 3323 To record amon in Article XII, S Fund 210 Del 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 SBA Sinking Fund Administration Fees	2,640,000.00 1,369,600.00	67,581.36
To record debt service payments, MVLR withheld for debt service, investment sernings, and related fees.  Reconciliation of activity in fund 210, Debt Service:  Beginning fund balance as provided in prior school year 971,708.69  Plus:  CO&DS withheld 3,946,471.74  Bond interest (revenue on withheld MVLR) (448.05  Refunded bond proceeds Premium on refunded bonds Less:  Principal payments 2,640,000.00  Interest expenditure 1,369,600.00  Dues and fees (fees on bond interest above) 2,298.69  Payments to refunded bonds (admin and underwriter fees) Dues and fees on refunded bonds (admin and underwriter fees) Ending fund balance 905,833.69	Fund 100 Ger Account # 7200/310 3323 To record amon in Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 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 Accrued Interest Payable	2,640,000.00 1,369,600.00	
To record debt service payments, MVLR withheld for debt service, investment searnings, and related fees.  Reconciliation of activity in fund 210, Debt Service:  Beginning fund balance as provided in prior school year 971,708.69  Plus:  CO&DS withheld 3,946,471.74  Bond interest (revenue on withheld MVLR) (448.05  Refunded bond proceeds Premium on refunded bonds Less:  Principal payments 2,640,000.00  Interest expenditure 1,369,600.00  Dues and fees (fees on bond interest above) 2,298.69  Payments to refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance 905,833.69	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XIII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	2,640,000.00 1,369,600.00 2,298.69	
Reconciliation of activity in fund 210, Debt Service:  Beginning fund balance as provided in prior school year 971,708.69  Plus:  CO&DS withheld 3,946,471.74  Bond interest (revenue on withheld MVLR) (448.05  Refunded bond proceeds - Premium on refunded bonds -  Less:  Principal payments 2,640,000.00  Interest expenditure 1,369,600.00  Dues and fees (fees on bond interest above) 2,298.69  Payments to refunded bonds (admin and underwriter fees) 5  Discount on refunded bonds -  Ending fund balance 905,833.69	Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XIII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 -
Reginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  971,708.69  971,708.69  3,946,471.74  (448.05  2,640,000  1,369,600  2,640,000.00  1,369,600.00  2,298.69  2,298.69	Fund 100 Ger Account # 7200/310 3323 Fo record amon Article XIII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 -
Beginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  971,708.69  971,708.69  3,946,471.74  (448.05  2,640,000  1,369,600.00  2,640,000.00  1,369,600.00  2,298.69  2,298.69  3,000.00  2,298.69  3,000.00  2,298.69  3,000.00  4,000.00  5,000.00  6,00	Fund 100 Get Account # (200/310 (323) Fo record amon Article XII, \$ (500/710 (200/720) (200/720) (220/730) (2210) (322) (326) (1XX) Fund 100 Get (200/730) (	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 -
Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  3,946,471.74  3,946,471.74  (448.05  6,940,000  1.369,600.00  2,640,000.00  1,369,600.00  2,298.69	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XIII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 -
CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Principal payments  Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds escrow agent  Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  3,946,471.74  (448.05  (2,640,000.00  1,369,600.00  2,640,000.00  1,369,600.00  2,298.69  2,298.69	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XIII, \$ Fund 210 Del Account # 9200/710 9200/730 92010 93322 93326 911XX Fo record deb parnings, and	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00
Bond interest (revenue on withheld MVLR)  Refunded bond proceeds Premium on refunded bonds  Less:  Principal payments Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  (448.05 (448.05 (2,640,000  2,640,000.00  1,369,600.00  2,298.69  2,298.69	Fund 100 Ger Account # 7200/310 3323 To record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record deb parnings, and Reconciliation	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00
Refunded bond proceeds Premium on refunded bonds  Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  - Possible for the formula of the feet of	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/730 9200/730 9210 3322 9326 911XX Fo record deb parnings, and Reconciliation Beginning fun Plus:	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69
Premium on refunded bonds -  Less:  Principal payments 2,640,000.00 Interest expenditure 1,369,600.00 Dues and fees (fees on bond interest above) 2,298.69 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -  Ending fund balance 905,833.69	Fund 100 Get Account # 7200/310 3323 Fo record ame on Article XIII, S Fund 210 Del Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 o record deb rearnings, and Reconciliation Beginning fun Plus: CO&DS w	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74
Less: Principal payments 2,640,000.00 Interest expenditure 1,369,600.00 Dues and fees (fees on bond interest above) 2,298.69 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds - Ending fund balance 905,833.69	Fund 100 Get Account # 7200/310 3323 Fo record ame on Article XIII, S Fund 210 Del Account # 7200/710 7200/720 7200/730 7210 73322 73326 70 record deb rearnings, and Reconciliation Plus: CO&DS w Bond inter	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74
Principal payments 2,640,000.00 Interest expenditure 1,369,600.00 Dues and fees (fees on bond interest above) 2,298.69 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds - Ending fund balance 905,833.69	Fund 100 Get Account # 7200/310 3323 Fo record ame on Article XIII, \$ Fund 210 Del Account # 7200/710 7200/720 7200/730 7210 73322 7326 75 record deb 76 record deb 77 record deb 78 rec	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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Test (revenue on withheld MVLR) Debnd proceeds	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74
Interest expenditure 1,369,600.00 Dues and fees (fees on bond interest above) 2,298.69 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds - Ending fund balance 905,833.69	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XIII, \$ Fund 210 Del Account # 7200/710 7200/720 7200/730 7210 7322 7326 70 record deb 71 record deb 71 record deb 71 record deb 72 record deb 73 record deb 74 record deb 75 record deb 76 record deb 77 record deb 78 record deb	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.  Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Test (revenue on withheld MVLR) Debnd proceeds	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74
Dues and fees (fees on bond interest above) 2,298.69  Payments to refunded bonds escrow agent -  Dues and fees on refunded bonds (admin and underwriter fees) -  Discount on refunded bonds -  Ending fund balance 905,833.69	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb earnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less:	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74 (448.05
Payments to refunded bonds escrow agent  Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  - 905,833.69	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debeta arnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74 (448.05 - - 2,640,000.00
Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  - 905,833.69	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XIII, \$ Fund 210 Del Account # 7200/710 7200/720 7200/730 7210 7322 7326 70 record deb 71 record deb 71 record deb 72 record deb 73 record deb 74 remium 0 75 record deb 76 record deb 77 record deb 78 reconciliation 89 record deb 78 reco	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74 (448.05 - - 2,640,000.00 1,369,600.00
Discount on refunded bonds - 905,833.69	Fund 100 Get Account # 7200/310 3323 To record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74 (448.05 - - 2,640,000.00 1,369,600.00
Ending fund balance 905,833.69	Fund 100 Get Account # 7200/310 3323 To record amount in Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debtearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74 (448.05 - - 2,640,000.00 1,369,600.00
	Fund 100 Get Account # 7200/310 3323 To record amount for Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments Dues and	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74 (448.05 - - 2,640,000.00 1,369,600.00
	Fund 100 Get Account # 7200/310 3323 Fo record amon Article XII, \$ Fund 210 Del Account # 9200/710 9200/730 9210 3322 3326 11XX Fo record debearnings, and Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments Dues and Discount of	Description Professional and Technical Services	2,640,000.00 1,369,600.00 2,298.69	3,946,471.74 - 65,875.00 971,708.69 3,946,471.74 (448.05 - - 2,640,000.00 1,369,600.00 2,298.69 - -

#### **Polk County School District**

	ng from bond issuance and refunding:	<u>Debit</u>	Credit
•	tal Projects, COBI Bonds		
	<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	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money	bond issues for the 2011-2012 fiscal year.		
Fund 210 Debt	Service Bond Refunding		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	486,815.98	
	Dues and Fees (Issuance costs - underwriter's discount)	163.27	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,109.60	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	440,000.00
3792	Premium on Sale of Refunding Bonds		48,088.85
3322	CO&DS Withheld for SBE/COBI Bonds		-
	eries 2002B for amounts maturing in 2013-2015 and		
	ries 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt	Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	rest for the 2011-2012 fiscal year.		
Year-end entri	es:	<u>Debit</u>	Credit
Fund 360 Capi	tal Projects, CO&DS		
	Description		
	Cash	451,988.25	
	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,286.49	
	Interest	-	
3321	CO&DS Distributed		414,344.43
3325 To record CO&I	Interest on Undistributed CO&DS  OS disbursements, investment earnings, and treasury fees.		38,930.31
TO TECOTO COM	23 dispuisements, investment earnings, and treasury rees.		
E 400 O	and Family		
Account #	<u>Description</u>	40,000,00	
7200/310	Description Professional and Technical Services	49,998.33	40 008 23
Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	49,998.33	49,998.33
Account # 7200/310 3323 To record amou	Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided	49,998.33	49,998.33
Account # 7200/310 3323 To record amou n Article XII, Se	Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.	49,998.33	49,998.33
Account # 7200/310 3323 Fo record amou n Article XII, Se Fund 210 Debt	Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds	49,998.33	49,998.33
Account # 7200/310 3323 Fo record amou n Article XII, Se Fund 210 Debt Account #	Description Professional and Technical Services		49,998.33
Account # 7200/310 3323 Fo record amou n Article XII, Se Fund 210 Debt Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds	2,070,000.00	49,998.33
Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as provided ection 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds Description Redemption of Principal		49,998.33
Account # 7200/310 3323 Fo record amou n Article XII, Se Fund 210 Debt Account # 9200/710 9200/720	Description Professional and Technical Services	2,070,000.00 846,763.75	49,998.33
Account # 7200/310 3323 Fo record amount Article XII, Sefund 210 Debt Account # 9200/710 9200/730 9210 93322	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	
Account # 7200/310 3323 Fo record amoun Article XII, See Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 3322 3326	Description Professional and Technical Services	2,070,000.00 846,763.75	2,868,879.24 -
Account # 7200/310 3323 Fo record amoun Article XII, Sefund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24
Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debt s	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24
Account # 7200/310 3323 Fo record amount Article XII, Sefund 210 Debt Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record debt searnings, and re	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24
Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt searnings, and re	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 - 49,881.25
Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt searnings, and re Reconciliation Beginning fund	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 - 49,881.25
Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt searnings, and re	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 - 49,881.25 497,636.59
Account # 7200/310 3323 Fo record amoun Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interes	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 49,881.25 497,636.59 2,868,879.24
Account # 7200/310 3323 Fo record amount Article XII, See Fund 210 Debte Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debte searnings, and record record debte searnings, and record Plus: CO&DS with Bond interest Refunded become search and search are recorded by the sea	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 49,881.25 497,636.59 2,868,879.24 (325.71 440,000.00
Account # 7200/310 3323 To record amount Article XII, Set Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debt searnings, and recordilation Plus: CO&DS with Bond interest Refunded be Premium or	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 49,881.25 497,636.59 2,868,879.24 (325.71 440,000.00
Account # 7200/310 3323 Fo record amount Article XII, Set Fund 210 Debt Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debt searnings, and record debt searnings, and record debt searnings fund Plus: CO&DS with Bond interest Refunded be Premium or Less:	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 49,881.25 497,636.59 2,868,879.24 (325.71 440,000.00 48,088.85
Account # 7200/310 3323 Fo record amount Article XII, Settind 210 Debte Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debte searnings, and record debte searnings and record debte searnings fund Plus: CO&DS with Bond interest Refunded be Premium or Less: Principal pa	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 49,881.25 497,636.59 2,868,879.24 (325.71 440,000.00 48,088.85 2,070,000.00
Account # 7200/310 3323 To record amount Article XII, Settind 210 Debte Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debte searnings, and recordilation Plus: CO&DS with Bond interest Refunded be Premium or Less: Principal palinterest exp	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 49,881.25 497,636.59 2,868,879.24 (325.71 440,000.00 48,088.85 2,070,000.00 846,763.75
Account # 7200/310 3323 To record amount Article XII, Set Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and recordilation Plus: CO&DS with Bond interest Refunded be Premium or Less: Principal pal Interest exp Dues and ference of the search of th	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 49,881.25 497,636.59 2,868,879.24 (325.71 440,000.00 48,088.85 2,070,000.00 846,763.75 1,671.03
Account # 7200/310 3323 To record amount Article XII, Set Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and record debt searnings and record debt searnings fund Plus: CO&DS with Bond interest Refunded be Premium or Less: Principal pal Interest exp Dues and fer Payments to	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	49,998.33  2,868,879.24  49,881.25  497,636.59  2,868,879.24  (325.71  440,000.00  48,088.85  2,070,000.00  846,763.75  1,671.03  486,815.98  1,272.87
Account # 7200/310 3323 To record amou in Article XII, Se Fund 210 Debt Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interes Refunded b Premium or Less: Principal pa Interest exp Dues and fe Payments to Dues and fe	Description Professional and Technical Services	2,070,000.00 846,763.75 1,671.03	2,868,879.24 49,881.25 497,636.59 2,868,879.24 (325.71 440,000.00 48,088.85 2,070,000.00 846,763.75 1,671.03 486,815.98

#### **Putnam County School District**

Euro 4 040 0	ng from bond issuance and refunding:	<u>Debit</u>	Credit
	al Projects, COBI Bonds		
	<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	-	
3711 3791	Premium on Sale of Bonds		-
	cond issues for the 2011-2012 fiscal year.		_
•	•		
Fund 210 Debt	Service Bond Refunding		
	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	675,848.80	
	Dues and Fees (Issuance costs - underwriter's discount)	223.89	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,532.26	
3715	Sale of Refunding Bonds	_	625,000.00
3792	Premium on Sale of Refunding Bonds		52,604.95
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ries 2002B for amounts maturing in 2013-2015 and		
	ies 2003A for amounts maturing in 2014-2023.		
Fund 210 Debt	Service, SBE/COBI Bonds		
	Description		
	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	rest for the 2011-2012 fiscal year.	<u> </u>	
Year-end entrie	s:	<u>Debit</u>	Credit
Fund 360 Capit	al Projects, CO&DS		
	Description		
	Cash	59,651.64	
	Due from Other Agencies	-	
	Dues and Fees (Administrative expense)	121.24	
	nterest	-	
3321	CO&DS Distributed		55,246.68
3325	Interest on Undistributed CO&DS		4,526.20
To record CO&	OS disbursements, investment earnings, and treasury fees.		
Fund 100 Gene	ral Fund		
Account #	<u>Description</u>		
	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
	nts withheld from MVLR for actual administration fees as provided		
in Article XII, Se	ction 9, Subsection (d) of the Florida Constitution.		
	Service, SBE/COBI Bonds		
rund 210 Debt			
Account #	<u>Description</u>		
Account # 9200/710	Redemption of Principal	325,000.00	
Account #   1 9200/710   1 9200/720   1	Redemption of Principal nterest	119,671.25	
Account # 9200/710   9200/720   9200/730   9	Redemption of Principal nterest SBA Sinking Fund Administration Fees		
Account #   1 9200/710   1 9200/720   1 9200/730   3 2210   7	Redemption of Principal nterest SBA Sinking Fund Administration Fees Accrued Interest Payable	119,671.25	100 101 1
Account #   19200/710   19200/720   19200/730   19210   19322	Redemption of Principal nterest BBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	119,671.25 255.23 -	438,194.98
Account # 9200/710 9200/720 9200/730 2210 3322 3326	Redemption of Principal Interest Interest Interest Interest Interest Payable Interest Payab	119,671.25	-
Account #   9200/710   9200/720   9200/730   32210   3322   3326   11XX	Redemption of Principal Interest Interest Interest Interest Interest Payable Interest Payab	119,671.25 255.23 -	-
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX	Redemption of Principal Interest Interest Interest Interest Interest Interest Payable Inter	119,671.25 255.23 -	438,194.98 - 6,781.25
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and research process proces	Redemption of Principal Interest Interest Interest Interest Interest Interest Payable Inter	119,671.25 255.23 -	-
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and re	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment selated fees.  Of activity in fund 210, Debt Service:	119,671.25 255.23 -	- 6,781.25
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and re	Redemption of Principal Interest Interest Interest Interest Interest Interest Payable Inter	119,671.25 255.23 -	- 6,781.25
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and re	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  of activity in fund 210, Debt Service: Dealance as provided in prior school year	119,671.25 255.23 -	6,781.25 68,673.08
Account # 9200/710   9200/720   9200/730   3322   3326   11XX   To record debt searnings, and reconciliation   Beginning fund Plus: CO&DS with	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  of activity in fund 210, Debt Service: Dealance as provided in prior school year	119,671.25 255.23 -	- 6,781.25
Account # 9200/710 9200/720 9200/730 3322 3326 11XX To record debt searnings, and reconciliation Plus: CO&DS with Bond interes Refunded be	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Sheld St (revenue on withheld MVLR) Sond proceeds	119,671.25 255.23 -	68,673.08 438,194.98 (49.75
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and reconciliation Plus:  CO&DS with Bond interest Refunded be Premium on	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Street	119,671.25 255.23 -	68,673.08 438,194.98 (49.75 625,000.00
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and researnings fund Plus: CO&DS with Bond interest Refunded be Premium on Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Strick (revenue on withheld MVLR) Ond proceeds Tefunded bonds	119,671.25 255.23 -	68,673.08 438,194.98 (49.75 625,000.00 52,604.95
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and reconciliation Plus: CO&DS with Bond interest Refunded be Premium on Less: Principal page 1000/7100 page 10000/7100 page 1000/7100 page 10000/7100 page 1000/7100 page 10000/7100 page 1000/7100 page 10000/7100 page 1000/7100 page 1000	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Sineld Set (revenue on withheld MVLR) Sond proceeds Federal Technology Feder	119,671.25 255.23 -	68,673.08 438,194.98 (49.75 625,000.00 52,604.95 325,000.00
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and reconciliation Plus: CO&DS with Bond interest Refunded be Premium on Less: Principal pay Interest experior 1000/7100 Principal Princ	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Sicheld Set (revenue on withheld MVLR) Sind proceeds Frefunded bonds  Official Principal  Official Payable  Official Principal  Official Payable  Official Principal  Official Payable  Official Principal  Official Payable  Official Principal  Officia	119,671.25 255.23 -	68,673.08 438,194.98 (49.75 625,000.00 52,604.95 325,000.00 119,671.25
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and reconciliation Plus:  CO&DS with Bond interest Refunded by Premium on Less:  Principal pay Interest exponents and fee	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Sheld Set (revenue on withheld MVLR) Sond proceeds Frefunded bonds  Frements Frenditure Fr	119,671.25 255.23 -	68,673.08 438,194.98 (49.75 625,000.00 52,604.95 325,000.00 119,671.25 255.23
Account # 9200/710 9200/720 9200/730 32210 3322 3326 11XX To record debt searnings, and reconciliation Plus:  CO&DS with Bond interest Refunded by Premium on Less:  Principal pay Interest expunded and fee Payments to	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Sheld Set (revenue on withheld MVLR) Sond proceeds Frefunded bonds  Office on bond interest above) Frefunded bonds escrow agent	119,671.25 255.23 -	68,673.08 438,194.98 (49.75 625,000.00 52,604.95 325,000.00 119,671.25 255.23 675,848.80
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interes Refunded be Premium on Less: Principal pay Interest expendes and fe Payments to Dues and fe	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Itervice payments, MVLR withheld for debt service, investment Islated fees.  Intervice payments in fund 210, Debt Service: Intervice payments in fund 210, Debt Service	119,671.25 255.23 -	68,673.08 438,194.98 (49.75 625,000.00 52,604.95 325,000.00 119,671.25 255.23
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record debt searnings, and re Reconciliation Beginning fund Plus: CO&DS with Bond interes Refunded be Premium on Less: Principal pay Interest expendes and fe Payments to Dues and fe	Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment Selated fees.  Of activity in fund 210, Debt Service: Dealance as provided in prior school year Selated fees on withheld MVLR) Ond proceeds Interest above Inter	119,671.25 255.23 -	68,673.08 438,194.98 (49.75 625,000.00 52,604.95 325,000.00 119,671.25 255.23 675,848.80

#### St. Johns County School District

Credit

<u>Debit</u>

Fund 310 Cap Account # 11XX 9200/730	oital Projects, COBI Bonds		
11XX			
11XX	Description		
	Cash	_	
	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty  Dues and Fees (Issuance costs - bond finance/admin charges)	_	
		-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money	y bond issues for the 2011-2012 fiscal year.		
	ot Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	267 724 00	
		367,731.90	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	122.66	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	828.44	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		320,000.00
3792	Premium on Sale of Refunding Bonds		48,683.00
3322	CO&DS Withheld for SBE/COBI Bonds		· -
	Series 2002B for amounts maturing in 2013-2015 and		
	eries 2003A for amounts maturing in 2014-2023.		
•	ot Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued int	terest for the 2011-2012 fiscal year.	<u> </u>	
Year-end entr	ies:	Debit	Credit
	oital Projects, CO&DS		
Account #	<u>Description</u>	100 464 06	
11XX	Cash  Rue from Other Association	188,461.96	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	456.37	
9200/710	Interest	-	
3321	CO&DS Distributed		176,432.37
3325	Interest on Undistributed CO&DS		12,485.96
To record CO8	RDS disbursements, investment earnings, and treasury fees.		
Fund 100 Ger			
Account #	Description  Prefereignal and Technical Consists	47.004.04	
7200/310	Professional and Technical Services	17,684.91	47.004.04
3323	CO&DS Withheld for Administration		17,684.91
	ounts withheld from MVLR for actual administration fees as provided		
	Section O. Oude eaction (d) of the Floride Occations		
	Section 9, Subsection (d) of the Florida Constitution.		
n Article XII, S	of Service, SBE/COBI Bonds		
in Article XII, S Fund 210 Deb	ot Service, SBE/COBI Bonds		
n Article XII, S Fund 210 Deb Account #	<u>Description</u>	610 000 00	
n Article XII, S Fund 210 Deb Account # 9200/710	<u>Description</u> Redemption of Principal	610,000.00 388 022 50	
n Article XII, S Fund 210 Deb Account # 9200/710 9200/720	<u>Description</u> Redemption of Principal Interest	388,022.50	
n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	388,022.50	004.070.77
n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 93322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	388,022.50 573.66 -	984,876.72
n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 9322 9326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	388,022.50	-
n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 9322 9326 1XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	388,022.50 573.66 -	984,876.72 - 13,831.25
n Article XII, S Fund 210 Deb Account # 0200/710 0200/720 0200/730 0210 0322 0326 01XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	388,022.50 573.66 -	-
n Article XII, S Fund 210 Deb Account # 0200/710 0200/720 0200/730 0210 0322 0326 01XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	388,022.50 573.66 -	-
n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debt earnings, and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	388,022.50 573.66 -	-
n Article XII, S Fund 210 Deb Account # 9200/710 9200/730 9210 93322 9326 91XX Fo record debt earnings, and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service:	388,022.50 573.66 -	- 13,831.25
n Article XII, S Fund 210 Deb Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debter 1200/830	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.	388,022.50 573.66 -	- 13,831.25
n Article XII, S Fund 210 Deb Account # 0200/710 0200/720 0200/730 0210 0322 0326 1XX To record debt earnings, and Reconciliation Beginning fund	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: In description	388,022.50 573.66 -	-
n Article XII, S Fund 210 Deb Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debt earnings, and Reconciliation Plus: CO&DS wi	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year	388,022.50 573.66 -	13,831.25 227,624.26 984,876.72
n Article XII, Sound 210 Deb Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debtarrings, and Reconciliation Plus: CO&DS will Bond interes	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year  Attheld Best (revenue on withheld MVLR)	388,022.50 573.66 -	227,624.26 984,876.72 (111.81
n Article XII, S Fund 210 Deb Account # 2200/710 2200/720 2200/730 2322 3326 1XX To record debt earnings, and Reconciliation Plus: CO&DS with Bond interview Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year  Attheld Dest (revenue on withheld MVLR) Debt Description  Description  Redemption  Fees 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.	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00
n Article XII, S Fund 210 Deb Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record debt earnings, and Reconciliation Beginning fund Plus: CO&DS wi Bond interv Refunded Premium of	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year  Attheld Best (revenue on withheld MVLR)	388,022.50 573.66 -	227,624.26 984,876.72 (111.81
n Article XII, S Fund 210 Deb Account # 2000/710 2000/720 2000/730 2210 3322 3326 11XX Fo record debt earnings, and Reconciliatio Beginning fund Plus: CO&DS wi Bond interv Refunded Premium of Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year In theld Dest (revenue on withheld MVLR) Debt Description	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00 48,683.00
n Article XII, S Fund 210 Deb Account # 2000/710 2000/720 2000/730 2210 3322 3326 11XX Fo record debt earnings, and Reconciliation Beginning fund Plus: CO&DS wi Bond interv Refunded Premium of Less: Principal p	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year In theld Dest (revenue on withheld MVLR) Debnod proceeds On refunded bonds  ayments	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00 48,683.00 610,000.00
n Article XII, S Fund 210 Deb Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX Fo record debt earnings, and Reconciliation Beginning fund Plus: CO&DS wi Bond interv Refunded Premium of Less: Principal p Interest ex	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year In thheld Dest (revenue on withheld MVLR) Debt Service: Description  Redemption SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash To service payments The service p	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00 48,683.00 610,000.00 388,022.50
n Article XII, S Fund 210 Deb Account # 2200/710 2200/720 2210 3322 3326 1XX Fo record debt earnings, and Reconciliation Beginning fund Plus: CO&DS wi Bond intered Refunded Premium of Less: Principal p Interest ex Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year In thheld Dest (revenue on withheld MVLR) Debond proceeds Description Descript	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00 48,683.00 610,000.00 388,022.50 573.66
n Article XII, S Fund 210 Deb Account # 2200/710 2200/720 2210 3322 3326 1XX To record debt earnings, and Reconciliation Beginning fund Plus: CO&DS wi Bond intered Refunded Premium of Less: Principal p Interest ex Dues and in Payments	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year In thheld Dest (revenue on withheld MVLR) Debond proceeds Description Descript	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00 48,683.00 610,000.00 388,022.50 573.66 367,731.90
n Article XII, S Fund 210 Deb Account # 9200/710 9200/720 9200/730 93322 93326 91XX Fo record debt earnings, and Reconciliatio Beginning fund Plus: CO&DS wi Bond intered Refunded Premium of Less: Principal p Interest ex Dues and f Payments Dues and f	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year Ithheld Dest (revenue on withheld MVLR) Debnd proceeds Den refunded bonds Description Desc	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00 48,683.00 610,000.00 388,022.50 573.66
n Article XII, S Fund 210 Deb Account # 2200/710 2200/720 2210 3322 3326 11XX Fo record debt earnings, and Reconciliation Beginning fund Plus: CO&DS wi Bond intered Refunded Premium of Less: Principal p Interest ex Dues and fi Payments Dues and fi Discount of	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year Ithheld Dest (revenue on withheld MVLR) Debt	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00 48,683.00 610,000.00 388,022.50 573.66 367,731.90 951.10
n Article XII, S Fund 210 Deb Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record debt Parnings, and Reconciliation Regunded Premium of Less: Principal p Interest ex Dues and the Payments Dues and the	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment related fees.  In of activity in fund 210, Debt Service: It balance as provided in prior school year Ithheld Dest (revenue on withheld MVLR) Debt	388,022.50 573.66 -	227,624.26 984,876.72 (111.81 320,000.00 48,683.00 610,000.00 388,022.50 573.66 367,731.90

#### St. Lucie County School District

<u>Debit</u>

**Credit** 

Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	_	-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	bt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	957,613.00	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	320.91	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,181.04	
9299/892	Discounts on Refunding Bonds	-	005 000 00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		865,000.00 95,114.95
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and		
_	Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
-	Accrued Interest Payable nterest for the 2011-2012 fiscal year.		-
	·	1	
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	459,445.40	
1220	Due from Other Agencies	- 550.01	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	550.01	
3321	CO&DS Distributed		444,443.23
3325	Interest on Undistributed CO&DS		15,552.18
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	21,372.06	
3323	CO&DS Withheld for Administration		21,372.06
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	755 000 00	
9200/710 9200/720	Redemption of Principal Interest	755,000.00 220,596.25	
9200/720	SBA Sinking Fund Administration Fees	558.58	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		958,988.71
3326	SBA Sinking Fund Earnings	108.88	-
11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		17,275.00
	d related fees.		
	on of activity in fund 210, Debt Service:		
			127 021 54
Plus:	nd balance as provided in prior school year		127,081.54
CO&DS \			958,988.71
	rest (revenue on withheld MVLR) d bond proceeds		(108.88) 865,000.00
	on refunded bonds		95,114.95
Less:			,
	payments		755,000.00
	xpenditure		220,596.25
	I fees (fees on bond interest above)		558.58 957.613.00
	s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		957,613.00 2,501.95
	on refunded bonds	_	
Ending fund	palance		109,806.54
	g of the callable portion of the Series 2003A bond issue is not considered with GASB Statement 7.	an in-substance def	easance, in

#### **Santa Rosa County School District**

Credit

<u>Debit</u>

und 310 Capital Projects, COBI Bonds  ccount # Description  IXX Cash  200/730 Dues and Fees (Issuance costs - underwriter's discount)  200/730 Dues and Fees (Issuance costs - bond finance/admin charges)  299/891 Discounts on Sale of Bonds		
Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds		
Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds		
200/730 Dues and Fees (Issuance costs - underwriter's discount) 200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 299/891 Discounts on Sale of Bonds		
Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
299/891 Discounts on Sale of Bonds	-	
	-	
	-	
711 Sale of Bonds - SBE/COBI Bonds		-
791 Premium on Sale of Bonds		_
o new money bond issues for the 2011-2012 fiscal year.		
und 210 Debt Service Bond Refunding		
ccount # Description		
299/760 Payments to Refunded Bond Escrow Agent	573,235.05	
200/730 Dues and Fees (Issuance costs - underwriter's discount)	191.60	
200/730 Dues and Fees (Issuance costs - bond finance/admin charges)	1,299.05	
	1,299.00	
· · · · · · · · · · · · · · · · · · ·	-	E40 000 00
715 Sale of Refunding Bonds		510,000.00
792 Premium on Sale of Refunding Bonds		64,725.70
322 CO&DS Withheld for SBE/COBI Bonds		-
efunding of Series 2002B for amounts maturing in 2013-2015 and		
funding of Series 2003A for amounts maturing in 2014-2023.		
und 210 Debt Service, SBE/COBI Bonds		
<del></del>		
Count # Description		
IXX Cash	-	
210 Accrued Interest Payable		-
o accrued interest for the 2011-2012 fiscal year.		
ear-end entries:	Debit	Credi
	<u>Dobit</u>	<u> </u>
und 360 Capital Projects, CO&DS		
ccount # Description		
IXX Cash	109,631.89	
220 Due from Other Agencies	-	
200/730 Dues and Fees (Administrative expense)	313.44	
200/710 Interest		
321 CO&DS Distributed		99,749.50
325 Interest on Undistributed CO&DS		•
		10,195.8
o record CO&DS disbursements, investment earnings, and treasury fees.		
und 100 General Fund		
ccount # Description		
200/310 Professional and Technical Services	14,302.50	
323 CO&DS Withheld for Administration	1 1,002.00	14,302.50
		17,502.50
o record amounts withheld from MVLR for actual administration fees as provided		
Article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 Debt Service, SBE/COBI Bonds		
ccount # Description		
200/710 Redemption of Principal	585,000.00	
· ·		
200/720 Interest	267,607.50	
200/730 SBA Sinking Fund Administration Fees	488.95	
210 Accrued Interest Payable	-	
000000111111111111111111111111111111111		839,448.00
322 CO&DS Withheld for SBE/COBI Bonds	95.30	-
322 CO&DS Withheld for SBE/COBI Bonds 326 SBA Sinking Fund Earnings		13,743.7
		,
SBA Sinking Fund Earnings		
SBA Sinking Fund Earnings  IXX Cash		
SBA Sinking Fund Earnings  IXX Cash  Directord debt service payments, MVLR withheld for debt service, investment parnings, and related fees.		
SBA Sinking Fund Earnings  IXX Cash o record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  econciliation of activity in fund 210, Debt Service:		
SBA Sinking Fund Earnings Cash precord debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  Conciliation of activity in fund 210, Debt Service:  Eginning fund balance as provided in prior school year		149,633.47
SBA Sinking Fund Earnings Cash precord debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  Conciliation of activity in fund 210, Debt Service:  Enginning fund balance as provided in prior school year Plus:		
SBA Sinking Fund Earnings Cash Directord debt service payments, MVLR withheld for debt service, investment parnings, and related fees.  Conciliation of activity in fund 210, Debt Service:  Deginning fund balance as provided in prior school year Plus: CO&DS withheld		839,448.00
SBA Sinking Fund Earnings Cash precord debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  Conciliation of activity in fund 210, Debt Service:  Enginning fund balance as provided in prior school year Plus:		
SBA Sinking Fund Earnings Cash Directord debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  Conciliation of activity in fund 210, Debt Service:  Eginning fund balance as provided in prior school year  Plus: CO&DS withheld Bond interest (revenue on withheld MVLR)		839,448.00 (95.30
SBA Sinking Fund Earnings Cash Directord debt service payments, MVLR withheld for debt service, investment parnings, and related fees.  Conciliation of activity in fund 210, Debt Service:  Deginning fund balance as provided in prior school year Plus: CO&DS withheld		839,448.00 (95.30 510,000.00
SBA Sinking Fund Earnings  Cash  Directord debt service payments, MVLR withheld for debt service, investment carnings, and related fees.  Econciliation of activity in fund 210, Debt Service:  Enginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds		839,448.00 (95.30
SBA Sinking Fund Earnings  Cash  record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  reconciliation of activity in fund 210, Debt Service:  reginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:		839,448.00 (95.30 510,000.00 64,725.70
SBA Sinking Fund Earnings  Cash  record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  reconciliation of activity in fund 210, Debt Service:  reginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments		839,448.00 (95.30 510,000.00 64,725.70 585,000.00
SBA Sinking Fund Earnings  Cash  record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  reconciliation of activity in fund 210, Debt Service:  reginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Interest expenditure		839,448.00 (95.30 510,000.00 64,725.70 585,000.00 267,607.50
SBA Sinking Fund Earnings  Cash  record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  reconciliation of activity in fund 210, Debt Service:  reginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Interest expenditure  Dues and fees (fees on bond interest above)		839,448.00 (95.30 510,000.00 64,725.70 585,000.00 267,607.50 488.99
SBA Sinking Fund Earnings  IXX Cash  or record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds escrow agent		839,448.00 (95.3) 510,000.00 64,725.70 585,000.00 267,607.50 488.99 573,235.05
SBA Sinking Fund Earnings  IXX Cash  or record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds (admin and underwriter fees)		839,448.00 (95.30 510,000.00 64,725.70 585,000.00 267,607.50 488.99
SBA Sinking Fund Earnings  Cash  record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  reconciliation of activity in fund 210, Debt Service:  reginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds (admin and underwriter fees)  Discount on refunded bonds		839,448.00 (95.3) 510,000.00 64,725.70 585,000.00 267,607.50 488.99 573,235.05 1,490.69
SBA Sinking Fund Earnings  IXX Cash  or record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  econciliation of activity in fund 210, Debt Service: eginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds (admin and underwriter fees)		839,448.00 (95.3) 510,000.00 64,725.70 585,000.00 267,607.50 488.99 573,235.05
SBA Sinking Fund Earnings  Cash  record debt service payments, MVLR withheld for debt service, investment arnings, and related fees.  reconciliation of activity in fund 210, Debt Service:  reginning fund balance as provided in prior school year  Plus:  CO&DS withheld  Bond interest (revenue on withheld MVLR)  Refunded bond proceeds  Premium on refunded bonds  Less:  Principal payments  Interest expenditure  Dues and fees (fees on bond interest above)  Payments to refunded bonds (admin and underwriter fees)  Discount on refunded bonds		839,448.00 (95.3) 510,000.00 64,725.70 585,000.00 267,607.50 488.90 573,235.00 1,490.60

#### **Sarasota County School District**

**Credit** 

<u>Debit</u>

Account #	pital Projects, COBI Bonds		
11XX	<u>Description</u> Cash	-	
9200/730 9200/730 9299/891 3711	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Sale of Bonds  Sale of Bonds - SBE/COBI Bonds	- - -	-
No new mone	Premium on Sale of Bonds ey bond issues for the 2011-2012 fiscal year.		-
Fund 210 De	bt Service Bond Refunding		
Account # 9299/760 9200/730 9200/730 9299/892	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	632,525.28 210.83 1,423.89	
3715 3792 3322	Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds Series 2002B for amounts maturing in 2013 2015 and		550,000.00 84,160.00 -
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2011-2012 fiscal year.		-
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS	<u></u>	
Account #	Description		
11XX 1220	Cash Due from Other Agencies	216,440.86	
9200/730	Dues and Fees (Administrative expense)	524.32	
9200/710 3321 3325	Interest CO&DS Distributed Interest on Undistributed CO&DS	-	198,459.41 18,505.77
	08DS disbursements, investment earnings, and treasury fees.		10,303.77
Fund 100 Ge	neral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	29,080.38	20,000,20
3323 To record am	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		29,080.38
3323 To record am in Article XII,	ounts withheld from MVLR for actual administration fees as provided		29,080.38
3323 To record am n Article XII, Fund 210 De Account #	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <a href="https://doi.org/10.1001/journal.org/">bt Service, SBE/COBI Bonds</a> Description		29,080.38
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. <a href="https://doi.org/10.1001/journal.org/">bt Service, SBE/COBI Bonds</a>	1,110,000.00 625,411.25 996.69	29,080.38
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	625,411.25	
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326	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	625,411.25	1,711,152.21
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	625,411.25 996.69 -	
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record deb 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.	625,411.25 996.69 -	1,711,152.21
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record deb earnings, and Reconciliation Beginning fur	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	625,411.25 996.69 -	1,711,152.21
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w	Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  con of activity in fund 210, Debt Service:  and balance as provided in prior school year	625,411.25 996.69 -	1,711,152.21 - 25,450.00 365,210.75 1,711,152.21
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year	625,411.25 996.69 -	1,711,152.21 - 25,450.00 365,210.75
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record dekearnings, and Reconciliation Beginning fur Plus: CO&DS w 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld brest (revenue on withheld MVLR) belond bonds  payments	625,411.25 996.69 -	1,711,152.21 - 25,450.00 365,210.75 1,711,152.21 (194.27) 550,000.00 84,160.00 1,110,000.00
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest elearnings and	counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Interest SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Interest SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Interest SBA Sinking Fund Earnings Cash ot service payments (revenue on withheld MVLR) dibond proceeds on refunded bonds  Interest SBA Sinking Fund Administration Fees (fees on bond interest above)	625,411.25 996.69 -	1,711,152.21 - 25,450.00 365,210.75 1,711,152.21 (194.27) 550,000.00 84,160.00 1,110,000.00 625,411.25 996.69
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS was Bond intee Refunded Premium Less: Principal Interest eiden Dues and Payments Dues and Payments Dues and 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Don of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld briest (revenue on withheld MVLR) di 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)	625,411.25 996.69 -	1,711,152.21 - 25,450.00 365,210.75 1,711,152.21 (194.27) 550,000.00 84,160.00 1,110,000.00 625,411.25
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld Interest Payable CO&DS Withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indibalance as provided in prior school year  withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds It fees (fees on bond interest above) It fees (fees on bond interest above) It fees on refunded bonds (admin and underwriter fees) It fees on refunded bonds It fees on refunded bonds (admin and underwriter fees)	625,411.25 996.69 -	1,711,152.21 - 25,450.00 365,210.75 1,711,152.21 (194.27) 550,000.00 84,160.00 1,110,000.00 625,411.25 996.69 632,525.28

#### **Seminole County School District**

<u>Credit</u>

<u>Debit</u>

Entires resu	itting from bond issuance and refunding.	Debit	Credit
<b>Fund 310 Ca</b>	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	_	
		-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	ebt Service Bond Refunding		
	-		
Account #	<u>Description</u>	0.050.004.00	
9299/760	Payments to Refunded Bond Escrow Agent	3,350,994.38	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,112.15	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	7,574.57	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		3,030,000.00
3792	Premium on Sale of Refunding Bonds		329,681.10
3322	CO&DS Withheld for SBE/COBI Bonds		· <u>-</u>
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
returnaling of v	Series 2003A for amounts maturing in 2014-2023.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable	-	
-	nterest for the 2011-2012 fiscal year.		-
No accided i	nterest for the 2011-2012 fiscal year.		
Year-end en	tries:	Debit	Credit
T d 200 Ca	mital Braineta CORRS		
runa 300 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	301,780.95	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	788.17	
9200/710	Interest	-	
3321	CO&DS Distributed		276,770.41
3325	Interest on Undistributed CO&DS		25,798.71
	D&DS disbursements, investment earnings, and treasury fees.		20,180.11
To record CC	Dado dispursements, investment earnings, and treasury rees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	37,758.27	
3323	CO&DS Withheld for Administration	51,150.21	37,758.27
	nounts withheld from MVLR for actual administration fees as provided		31,130.21
	· · · · · · · · · · · · · · · · · · ·		
in Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
		1 450 000 00	
9200/710	Redemption of Principal	1,450,000.00	
9200/720	Interest	781,305.00	
9200/730	SBA Sinking Fund Administration Fees	1,283.00	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		2,202,689.32
3326	SBA Sinking Fund Earnings	250.07	-
11XX	Cash		30,148.75
To record de	bt service payments, MVLR withheld for debt service, investment		
	d related fees.		
Reconciliati	on of activity in fund 210, Debt Service:		
Beginnina fui	nd balance as provided in prior school year		466,858.04
Plus:			,
CO&DS v	withheld		2,202,689.32
	erest (revenue on withheld MVLR)		(250.07)
	d bond proceeds		3,030,000.00
	on refunded bonds		329,681.10
	OH TETULIUGU DUHUS		323,001.10
Less:	navmanta		4 450 000 00
	payments		1,450,000.00
	expenditure		781,305.00
	d fees (fees on bond interest above)		1,283.00
	s to refunded bonds escrow agent		3,350,994.38
	d fees on refunded bonds (admin and underwriter fees)		8,686.72
	on refunded bonds	_	
Ending fund I	balance		436,709.29
			,
The refunding	g of the callable portion of the Series 2003A bond issue is not considered	d an in-substance de	efeasance, in
			Jacan 100, 111
	with GASB Statement 7.		

#### **Sumter County School District**

Credit

<u>Debit</u>

Fund 310 Ca Account # 11XX	pital Projects, COBI Bonds		
	<u>Description</u>		
	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730		-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2011-2012 fiscal year.		
	bt Service Bond Refunding		
	Description		
Account # 9299/760	Payments to Refunded Bond Escrow Agent		
		-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	sterest for the 2011-2012 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX	Description Cash	02 444 20	
		92,411.39	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	112.23	
9200/710	Interest	-	
3321	CO&DS Distributed		89,471.63
3325	Interest on Undistributed CO&DS		3,051.99
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Account #	Description		
	Professional and Technical Services	3,996.96	
		3,990.90	3,996.96
7200/310	('()VI)C'\Mithhald tar Administration		
7200/310 3323	CO&DS Withheld for Administration		0,000.0
7200/310 3323 To record am	ounts withheld from MVLR for actual administration fees as provided		0,000.00
7200/310 3323 Fo record am			0,000.00
7200/310 3323 To record am n Article XII,	ounts withheld from MVLR for actual administration fees as provided		0,000.0
7200/310 3323 To record am in Article XII,	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds		0,000.0
7200/310 3323 To record am n Article XII, Fund 210 De Account #	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description	135 000 00	0,000.0
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710	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	135,000.00	0,000.01
7200/310 3323 To record am n Article XII, Fund 210 De Account # 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  Description Redemption of Principal Interest	41,250.00	0,000.0
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	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		0,000.0
7200/310 3323 Fo record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210	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 Accrued Interest Payable	41,250.00	
7200/310 3323 Fo record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	41,250.00 100.76 -	172,995.41
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 2000/710 2000/720 2200/730 2210 3322 3326	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	41,250.00	172,995.41 -
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 2000/710 2000/720 2200/730 2210 3322 3326 11XX	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	41,250.00 100.76 -	172,995.41 -
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record deb	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	41,250.00 100.76 -	
7200/310 3323 Fo record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record deb	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	41,250.00 100.76 -	172,995.41 -
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record dek	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	41,250.00 100.76 -	172,995.41 -
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record dekearnings, and	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 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:	41,250.00 100.76 -	172,995.41 - 3,375.0
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record delearnings, and Reconciliation Beginning fur	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 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.	41,250.00 100.76 -	172,995.41 - 3,375.0
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record dele parnings, and Reconciliation Beginning fur Plus:	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 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	41,250.00 100.76 -	172,995.41 3,375.00 25,536.82
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w	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 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	41,250.00 100.76 -	172,995.41 3,375.00 25,536.82 172,995.41
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record dekearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte	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 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)	41,250.00 100.76 -	172,995.41 -
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte	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 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	41,250.00 100.76 -	172,995.41 3,375.00 25,536.82 172,995.41
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium	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 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)	41,250.00 100.76 -	172,995.41 3,375.00 25,536.82 172,995.41
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record debearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less:	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 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.  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	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.82 172,995.41 (19.68
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal	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 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	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.82 172,995.41 (19.68 - -
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record dekerarnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest ex	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 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 sependiture	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.82 172,995.41 (19.68
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest ex	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 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	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.82 172,995.41 (19.68 - -
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deleanings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest ex Dues and	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 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.  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  Description Desc	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.8; 172,995.41 (19.6; - - 135,000.00 41,250.00
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest ex Dues and Payments	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 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.  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  Description  Redemption of Principal Interest SBE/COBI Bonds SBE/COBI	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.8; 172,995.41 (19.6; - - 135,000.00 41,250.00
7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest elearnings and Payments Dues and Payments Dues and	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 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  cayments expenditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.8; 172,995.41 (19.6; - - 135,000.00 41,250.00
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9200/730 9210 3322 3326 11XX Fo record deleanings, and Reconciliation Beginning fur Plus: CO&DS was Bond inter Refunded Premium Less: Principal   Interest eleaning and Payments Dues and Discount of	counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bit Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  On of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) bond proceeds on refunded bonds  Description  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Other Service payments, MVLR withheld for debt service, investment related fees.  Description  Description	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.82 172,995.41 (19.69 - - 135,000.00 41,250.00 100.70
7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 911XX Fo record deleanings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest eleanings and Payments Dues and Payments Dues and	counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bit Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  On of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) bond proceeds on refunded bonds  Description  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Other Service payments, MVLR withheld for debt service, investment related fees.  Description  Description	41,250.00 100.76 -	172,995.41 - 3,375.00 25,536.8; 172,995.41 (19.6; - - 135,000.00 41,250.00

#### **Suwannee County School District**

i unu siu ca	nital Projects CORI Pands	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2011-2012 fiscal year.		
	· ·		
	bt Service Bond Refunding		
Account #	Description  Revised to Refunded Read Ferrow Agent		
9299/760 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		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2011-2012 fiscal year.		
Year-end ent		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account #	Description	07.000.00	
11XX	Cash  Pure form Other America	37,906.36	
1220 9200/730	Due from Other Agencies	- 79.99	
9200/730	Dues and Fees (Administrative expense) Interest	79.99	
3321	CO&DS Distributed	-	35,551.17
3325	Interest on Undistributed CO&DS		2,435.18
	&DS disbursements, investment earnings, and treasury fees.		_,
Fund 100 Ge	neral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	3,177.36	
		-,	0.477.00
	CO&DS Withheld for Administration		3,177.36
3323	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided		3,177.36
3323 Fo record am			3,177.36
3323 To record am in Article XII,	ounts withheld from MVLR for actual administration fees as provided		3,177.30
3323 To record am In Article XII, Fund 210 De	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds		3,177.36
3323 To record am n Article XII, Fund 210 De Account #	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	125,000.00	3,177.30
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description	125,000.00 51,050.00	3,177.36
3323 Fo record am n Article XII, Fund 210 De Account # 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  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	•	3,177.36
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210	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 Accrued Interest Payable	51,050.00	
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	51,050.00 100.82	
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	51,050.00	173,095.47 -
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	51,050.00 100.82	
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record deb	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	51,050.00 100.82	173,095.47 -
3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delegantings, and	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	51,050.00 100.82	173,095.47 -
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record deb earnings, and Reconciliation	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 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.	51,050.00 100.82	173,095.47 - 3,075.00
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record deb earnings, and Reconciliation Beginning fur Plus:	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 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: and balance as provided in prior school year	51,050.00 100.82	173,095.47 3,075.00 31,005.36
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w	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 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: and balance as provided in prior school year	51,050.00 100.82	173,095.47 3,075.00 31,005.36 173,095.47
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	51,050.00 100.82	173,095.47 3,075.00 31,005.36 173,095.47
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record det earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment is 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	51,050.00 100.82	173,095.47 3,075.00 31,005.36 173,095.47
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR)	51,050.00 100.82	173,095.47 3,075.00 31,005.36 173,095.47
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 93326 11XX To record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less:	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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment is 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	51,050.00 100.82	173,095.47 - 3,075.00 31,005.36 173,095.47 (19.65
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	51,050.00 100.82	173,095.47 - 3,075.00 31,005.36 173,095.47 (19.65 - -
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest ex	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure	51,050.00 100.82	173,095.47 - 3,075.00 31,005.36 173,095.47 (19.65 - - 125,000.00 51,050.00
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record dele earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest ex Dues and	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 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.  Don of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure I fees (fees on bond interest above)	51,050.00 100.82	173,095.47 - 3,075.00 31,005.36 173,095.47 (19.65 - - 125,000.00 51,050.00
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest ex Dues and Payments	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure	51,050.00 100.82	173,095.47 - 3,075.00 31,005.36 173,095.47 (19.65 - - 125,000.00 51,050.00
3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9210 9322 3326 11XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest elearnings and Payments Dues and Discount	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure fees (fees on bond interest above) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	51,050.00 100.82	173,095.47 -
3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9210 9322 9326 91XX Fo record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest elearnings and Payments Dues and Payments Dues and	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 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: and balance as provided in prior school year  withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds  payments expenditure fees (fees on bond interest above) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	51,050.00 100.82	173,095.47 - 3,075.00 31,005.36 173,095.47 (19.65 - - 125,000.00 51,050.00

#### **Taylor County School District**

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 210 De	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
-	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	triac:	<u>Debit</u>	Credit
		Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	122,565.28	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense) Interest	54.76	
0000/740		-	
9200/710			121 271 70
3321	CO&DS Distributed		121,371.70
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		121,371.70 1,248.34
3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CC <b>Fund 100 G</b> e	CO&DS Distributed Interest on Undistributed CO&DS  0&DS disbursements, investment earnings, and treasury fees.  eneral Fund		
3321 3325 To record CC <b>Fund 100 Ge</b> Account #	CO&DS Distributed Interest on Undistributed CO&DS  0&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description	1 848 30	
3321 3325 To record CC <b>Fund 100 Ge</b> <u>Account #</u> 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services	1,848.30	1,248.34
3321 3325 To record CC <b>Fund 100 Ge</b> <u>Account #</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,848.30	1,248.34
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.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration  Founds withheld from MVLR for actual administration fees as provided	1,848.30	1,248.34
3321 3325 To record CC Fund 100 Ge Account # 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.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration  Founds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,848.30	1,248.34
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration  Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,848.30	1,248.34
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.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration  Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description	1,848.30	1,248.34
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration  Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,848.30 - -	1,248.34
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional 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	1,848.30 - - -	
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.  Peneral Fund  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.  Post Service, SBE/COBI Bonds  Description Redemption of Principal	1,848.30 - - - -	1,248.34
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 2210	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	1,848.30 - - - -	1,248.34
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 2210 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts 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 Accrued Interest Payable	1,848.30 - - - -	1,248.34
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 2210 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Iounts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,848.30 - - - - - -	1,248.34
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 2210 3322 3326 11XX To record del	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  Counts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	1,848.30 - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Description Professional and Technical Services CO&DS Withheld for Administration Iounts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.	1,848.30 - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration  Professional and Technical Services CO&DS Withheld for Administration fees as provided  Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment delease.  On of activity in fund 210, Debt Service:	1,848.30 - - - - -	1,248.34
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 2210 3322 3326 11XX To record del 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 Iounts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.	1,848.30 - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  **eneral Fund**  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.  **eneral Fund**  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.  **energy of the control of th	1,848.30 - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v	CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  **eneral Fund**  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  of service payments, MVLR withheld for debt service, investment of related fees.  **en of activity in fund 210, Debt Service:**  **not beta service of a	- - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fur Plus: CO&DS v Bond inte	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  OMERICAL SERVICES  OCOMES Withheld For Administration Injury Section 9, Subsection (d) of the Florida Constitution.  OMERICAL SERVICE, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment of related fees.  On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Withheld Interest (revenue on withheld MVLR)	- - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Plus: CO&DS v 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 Industry 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated fees of the service on withheld MVLR of bond proceeds	1,848.30 - - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  OMERICAL SERVICES  OCOMES Withheld For Administration Injury Section 9, Subsection (d) of the Florida Constitution.  OMERICAL SERVICE, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment of related fees.  On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Withheld Interest (revenue on withheld MVLR)	1,848.30 - - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fun 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.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional mounts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment direlated fees.  Pon of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Prest (revenue on withheld MVLR)  Description  Redemption of Principal Interest SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment direlated fees.  Pon of activity in fund 210, Debt Service:  Pon of activity in fund 2	1,848.30 - - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fun 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.  Description Professional and Technical Services CO&DS Withheld for Administration Industry 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated fees of the service on withheld MVLR of bond proceeds	1,848.30 - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	CO&DS Distributed Interest on Undistributed CO&DS  0&DS disbursements, investment earnings, and treasury fees.  eneral Fund  Description Professional and Technical Services	1,848.30 - - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation 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.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Description Redemption of Principal Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Accrued Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued I	1,848.30 - - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fun 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.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Description Redemption of Principal Description Redemption of	1,848.30 - - - - - -	1,248.34
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 2210 3322 3326 11XX To record del earnings, and Reconciliation Beginning fun 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.  Description Professional and Technical Services CO&DS Withheld for Administration  Dounts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Cown Service Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Service payments, MVLR withheld for debt service, investment of related fees.  Description Service Payable The service payments Service Payable Service:  The distribution of Principal Interest Service Payable Service Payable Payabl	1,848.30	1,248.34

#### **Union County School District**

Credit

<u>Debit</u>

Fund 310 Cap Account # 11XX 9200/730			
11XX	tal Projects, COBI Bonds		
11XX	Description		
	<del></del>		
Q200/730	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		_
	bond issues for the 2011-2012 fiscal year.		
-	•		
Fund 210 Deb	t Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	86,634.11	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	28.66	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	196.13	
9299/892	Discounts on Refunding Bonds	-	
		_	90,000,0
3715	Sale of Refunding Bonds		80,000.0
3792	Premium on Sale of Refunding Bonds		6,858.9
3322	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of S	eries 2002B for amounts maturing in 2013-2015 and		
	ries 2003A for amounts maturing in 2014-2023.		
•	Service, SBE/COBI Bonds		
	Description		
Account #			
11XX	Cash Assessed Interest Breathle	-	
2210	Accrued Interest Payable		-
No accrued int	erest for the 2011-2012 fiscal year.		
Year-end entr	es:	Debit	Credi
			<u> </u>
runa 360 Cap	tal Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	8,459.82	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	28.53	
9200/710	Interest	_	
3321	CO&DS Distributed		7,603.1
3325	Interest on Undistributed CO&DS		885.2
			000.2
	DS disbursements, investment earnings, and treasury fees.		
Fund 100 Gen	eral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,139.37	
3323	CO&DS Withheld for Administration	.,	1,139.3 <sup>-</sup>
	unts withheld from MVLR for actual administration fees as provided		1,100.0
	·		
	ection 9, Subsection (d) of the Florida Constitution.		
<u>Fund 210 Deb</u>	: Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	50,000.00	
9200/710	Interest	18,268.75	
9200/720	SBA Sinking Fund Administration Fees	39.15	
	<u> </u>	33.13	
2210	Accrued Interest Payable	-	07.045.5
3322	CO&DS Withheld for SBE/COBI Bonds	7.00	67,215.5
2000	SBA Sinking Fund Earnings	7.63	-
	Cash		1,100.0
11XX	service payments, MVLR withheld for debt service, investment		
11XX To record debt			
11XX To record debt	elated fees.		
11XX To record debt earnings, and			
11XX To record debt earnings, and  Reconciliation	of activity in fund 210, Debt Service:		40.054.0
11XX To record debt earnings, and  Reconciliation Beginning fund			12,051.0
11XX To record debt earnings, and  Reconciliation Beginning funct Plus:	of activity in fund 210, Debt Service: balance as provided in prior school year		
11XX Fo record debt earnings, and Reconciliation Beginning funct Plus: CO&DS wi	balance as provided in prior school year  hheld		67,215.5
11XX Fo record debte earnings, and execonciliation Reconciliation Beginning function Plus: CO&DS with Bond interes	balance as provided in prior school year  hheld st (revenue on withheld MVLR)		67,215.5 (7.6
T1XX Fo record debte earnings, and execonciliation Reconciliation Reginning function Plus: CO&DS with Bond interest Refunded I	balance as provided in prior school year  hheld st (revenue on withheld MVLR) bond proceeds		67,215.5 (7.6 80,000.0
To record debte earnings, and execonciliation Beginning functions:  CO&DS with Bond interest Refunded I	balance as provided in prior school year  hheld st (revenue on withheld MVLR)		67,215.5 (7.6
Reconciliation Beginning function Plus: CO&DS with Bond interest Refunded I	balance as provided in prior school year  hheld st (revenue on withheld MVLR) bond proceeds		67,215.5 (7.6 80,000.0
11XX To record debt earnings, and  Reconciliation Beginning funct Plus:	balance as provided in prior school year  hheld est (revenue on withheld MVLR) bond proceeds n refunded bonds		67,215.5 (7.6 80,000.0
11XX To record debt earnings, and  Reconciliation Beginning funct Plus:	balance as provided in prior school year  hheld est (revenue on withheld MVLR) bond proceeds n refunded bonds  ayments		67,215.5: (7.6: 80,000.0: 6,858.9: 50,000.0:
11XX To record debt earnings, and  Reconciliation Beginning funct Plus:	balance as provided in prior school year  hheld est (revenue on withheld MVLR) bond proceeds n refunded bonds  ayments benditure		67,215.5: (7.6: 80,000.0: 6,858.9: 50,000.0: 18,268.7:
11XX To record debt earnings, and exercises are exercises and exercises are exercised and exercises and exercises and exercises and exercises are exercises and exercises and exercises are exercises and exercises and exercises are exercises and exercises	balance as provided in prior school year  hheld est (revenue on withheld MVLR) eond proceeds en refunded bonds  ayments benditure ees (fees on bond interest above)		67,215.5: (7.6: 80,000.0: 6,858.9: 50,000.0: 18,268.7: 39.1:
11XX To record debt earnings, and  Reconciliation  Beginning fund Plus:	balance as provided in prior school year  hheld est (revenue on withheld MVLR) eond proceeds en refunded bonds  ayments ees (fees on bond interest above) o refunded bonds escrow agent		67,215.5: (7.6: 80,000.0: 6,858.9: 50,000.0: 18,268.7: 39.1: 86,634.1
To record debte earnings, and exercises and formula to the earnings, and exercises are considered as a constant of the earnings, and formula to the exercises and formula to the earnings and formula to the earnings, and the earnings and the earnings, and the earnings are considered as a constant and the earnings are considered as a constant and the earnings are considered as a constant and the earnings are constant as a constant as	balance as provided in prior school year  hheld ist (revenue on withheld MVLR) iond proceeds in refunded bonds  ayments ivenditure ivens (fees on bond interest above) io refunded bonds escrow agent ives on refunded bonds (admin and underwriter fees)		67,215.5: (7.6: 80,000.0: 6,858.9: 50,000.0: 18,268.7: 39.1:
To record debte earnings, and exercises and for earnings and exercises and for earnings and	balance as provided in prior school year  hheld st (revenue on withheld MVLR) bond proceeds n refunded bonds  ayments benditure ees (fees on bond interest above) o refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees) n refunded bonds		67,215.5: (7.6: 80,000.0: 6,858.9: 50,000.0: 18,268.7: 39.1: 86,634.1 224.7:
TIXX To record debte earnings, and exercises and for the payments Dues and for the payments of	balance as provided in prior school year  hheld st (revenue on withheld MVLR) bond proceeds n refunded bonds  ayments benditure ees (fees on bond interest above) o refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees) n refunded bonds		67,215.5: (7.6: 80,000.0: 6,858.9: 50,000.0: 18,268.7: 39.1: 86,634.1

#### **Volusia County School District**

**Credit** 

<u>Debit</u>

Entries resulting from bond issuance and refunding:

<u>-und 310 Ca</u>	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
I1XX	Cash	-	
9200/730	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	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
und 210 De	bt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	362,455.70	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	120.75	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	815.50	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		315,000.00
3792	Premium on Sale of Refunding Bonds		48,391.95
3322	CO&DS Withheld for SBE/COBI Bonds		
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
-	bt Service, SBE/COBI Bonds		
ccount # 1XX	<u>Description</u> Cash		
2210		-	
_	Accrued Interest Payable nterest for the 2011-2012 fiscal year.		-
io accided if	nerestion the 2011-2012 hold year.		
ear-end ent	ries:	<u>Debit</u>	<u>Credi</u>
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	356,676.55	
220	Due from Other Agencies	-	
200/730	Dues and Fees (Administrative expense)	854.75	
200/710	Interest	-	
	CO&DS Distributed		331,645.70
3321	CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325			
3321 3325 Го record CO	Interest on Undistributed CO&DS & BDS disbursements, investment earnings, and treasury fees.		
3321 3325 Fo record CO Fund 100 Ge	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed CO&DS  Interest on Undistributed CO&DS  Interest on Undistributed CO&DS		
3321 3325 To record CO Fund 100 Ge Account #	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS	24 205 22	
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS	34,365.96	25,885.60
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on	34,365.96	25,885.60
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on	34,365.96	25,885.60
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am In Article XII,	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &BDS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed Fees.  Interest on Undistributed Fees.  Interest on Undistributed Fees.  Interest on Undistributed Fees.  Interest on Undistributed CO&DS  Interest on	34,365.96	25,885.60
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII,	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed Cossure fees.  Interest on Und	34,365.96	331,645.70 25,885.60 34,365.96
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am In Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed Fees.  Interest on Undistributed Fees.  Interest on Undistributed Fees.  Interest on Undistributed CO&DS  Interest on Undistributed Fees.  Interest on Undistributed CO&DS  Interest on	34,365.96	25,885.60
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am an Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed Fees.  Interest on Undistributed Fees.  Interest on Undistributed Fees.  Interest on Undistributed Fees.  Interest on Undistributed CO&DS  Interest on Undistributed Fees.  Interest on Undistributed CO&DS  Interest on	34,365.96 1,380,000.00	25,885.60
321 325 o record CO cund 100 Ge account # 200/310 323 o record am a Article XII, cund 210 De account # 1200/710 1200/720	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Example 19	1,380,000.00 577,212.50	25,885.60
321 325 o record CO Fund 100 Ge Account # 7200/310 323 o record am o Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed Co.  Interest on Undistributed CO&DS  Interest on Un	1,380,000.00	25,885.60
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am A Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed Co.  Interest on Undistributed CO&DS  Interest on Undistributed Co.  Interest on Undistributed CO&DS  Interest on Undi	1,380,000.00 577,212.50	25,885.60 34,365.96
321 325 To record CO Fund 100 Ge Account # 7200/310 323 To record am Article XII, Fund 210 De Account # 9200/710 9200/720 9210 9322	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Exerciption  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.  Interest SBE/COBI Bonds  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.96
321 325 To record CO Sund 100 Ge Account # 200/310 323 To record am Article XII, Sund 210 De Account # 200/710 200/720 200/730 210 322 326	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest 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.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,380,000.00 577,212.50	25,885.60 34,365.90 1,925,052.34
321 325 o record CO und 100 Ge .ccount # 200/310 323 o record am a Article XII, und 210 De .ccount # 200/710 200/720 200/730 210 322 326 1XX	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest 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.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34
321 325 o record CO Fund 100 Ge Account # 200/310 323 o record am n Article XII, Fund 210 De Account # 200/710 200/720 200/730 210 322 326 1XX o record deb	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &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.  Interest Service, See/COBI Bonds  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Ot service payments, MVLR withheld for debt service, investment	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am an Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 1XX	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest 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.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record dekerrings, and	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &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.  Interest Service, See/COBI Bonds  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Ot service payments, MVLR withheld for debt service, investment	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34
321 325 To record CO Fund 100 Ge Account # 7200/310 323 To record am To Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX To record dekearnings, and	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  Interest on Undistributed Cowners of Cowners	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34 - 33,500.00
321 325 To record CO Fund 100 Ge Account # 7200/310 323 To record am To Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX To record dekearnings, and	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest Pund  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.  Interest Service, See/Cobi Bonds  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Cash  Ot service payments, MVLR withheld for debt service, investment  I related fees.	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34 - 33,500.00
321 325 To record CO Fund 100 Ge Account # 200/310 323 To record am Article XII, Fund 210 De Account # 1200/710 1200/720 1200/730 1210 1322 1326 1XX To record deb Parnings, and Reconciliation Reconciliation	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest  SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earnings Cas	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34 - 33,500.00
321 325 To record CO Gund 100 Ge Account # 200/310 323 To record am Article XII, Fund 210 De Account # 200/710 200/720 200/730 210 322 326 1XX To record deb Parnings, and Reconciliation Reconciliation Record Seginning fur Plus: CO&DS w	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest  SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earnings Cas	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.96 1,925,052.34 331,589.69 1,925,052.34
321 325 To record CO Fund 100 Ge Account # 7200/310 323 To record am To Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX To record delearnings, and Reconciliation Reconciliation Reconciliation Reginning fur Plus: CO&DS w Bond inte	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  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.  In of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Withheld	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34 331,589.69 1,925,052.34 (218.50
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 1XX To record delearnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Ineral 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.  Interest  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  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.  In of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Withheld  Trest (revenue on withheld MVLR)	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34 331,589.69 1,925,052.34 (218.56 315,000.00
3321 3325 For record CO Fund 100 Ge Account # 7200/310 3323 For record am In Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record deleanings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  **meral 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 Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ot service payments, MVLR withheld for debt service, investment in 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	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34 331,589.69 1,925,052.34 (218.56 315,000.00
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record det earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Section 9 Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment I related fees.  Interest of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld I bond proceeds I bond proceeds I bond proceeds I bond proceeds I refunded bonds	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.90 1,925,052.34 331,589.69 1,925,052.34 (218.56 315,000.00 48,391.98
3321 3325 For record CO Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX For record det earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest 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.  Interest Section 9 Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment I related fees.  Interest of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld I bond proceeds I bond proceeds I bond proceeds I bond proceeds I refunded bonds	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.96 1,925,052.34 331,589.69 1,925,052.34 (218.56 315,000.00 48,391.95 1,380,000.00
3321 3325 To record CO Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 70 record det Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest es	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest 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.  Interest Service, Service, Services Section 9, Subsection (d) of the Florida Constitution.  Interest Service, Se	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.96 1,925,052.34 331,589.69 1,925,052.34 (218.56 315,000.00 48,391.95 1,380,000.00 577,212.50
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record deb earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest es Dues and	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees 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.  Interest Service payments in fund 210, Debt Service: Indicate the service on withheld MVLR of the proceeds I bond proceeds I payments I payment	1,380,000.00 577,212.50 1,121.28	25,885.60
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7326 7327 7328 7328 7329 7329 7320 7320 7320 7321 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7322	Interest on Undistributed CO&DS  & DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description Professional and Technical Services	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.96 1,925,052.34 33,500.00 331,589.69 1,925,052.34 (218.56 315,000.00 48,391.95 1,380,000.00 577,212.50 1,121.28
3321 3325 Fo record CO Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record dek earnings, and Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal   Interest ex Dues and Payments Dues and	Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Interest Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  ounts withheld from MVLR for actual administration fees as provided  Section 9, Subsection (d) of the Florida Constitution.  Interest  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Accrued Interest Payable  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Interest Reservice payments, MVLR withheld for debt service, investment  I related fees.  Interest of activity in fund 210, Debt Service:  Indib balance as provided in prior school year  Withheld  I bond proceeds  I bond proceeds	1,380,000.00 577,212.50 1,121.28	25,885.60 34,365.96 1,925,052.34 33,500.00 331,589.69 1,925,052.34 (218.56 315,000.00 48,391.95 1,380,000.00 577,212.50 1,121.28 362,455.70

#### **Wakulla County School District**

_	from bond issuance and refunding:	<u>Debit</u>	Cred
	I Projects, COBI Bonds		
	<u>escription</u>		
_	ash ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - underwriter's discount)	- -	
	scounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791	Premium on Sale of Bonds		-
lo new money bo	ond issues for the 2011-2012 fiscal year.		
und 210 Debt S	ervice Bond Refunding		
Account # De	escription escription		
299/760 Pa	ayments to Refunded Bond Escrow Agent	-	
	ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892 Di 715	scounts on Refunding Bonds Sale of Refunding Bonds	-	
792	Premium on Sale of Refunding Bonds		-
322	CO&DS Withheld for SBE/COBI Bonds		_
	es 2002B for amounts maturing in 2013-2015 and		
-	s 2003A for amounts maturing in 2014-2023.		
und 210 Debt S	ervice, SBE/COBI Bonds		
	escription		
	ash A	-	
210	Accrued Interest Payable		-
o accrued intere	est for the 2011-2012 fiscal year.		
ear-end entries	:	<u>Debit</u>	Cred
und 360 Capita	I Projects, CO&DS		
ccount # De	escription		
	ash	67,315.80	
	ue from Other Agencies	-	
	ues and Fees (Administrative expense)	79.65	
200/710 In 321	terest CO&DS Distributed	-	6E 107.0
325	Interest on Undistributed CO&DS		65,197.9 2,197.5
	6 disbursements, investment earnings, and treasury fees.		2,137.3
und 100 Gener	-		
	escription rofessional and Technical Services	2 028 60	
200/310 Pi 323	CO&DS Withheld for Administration	2,928.60	2,928.6
	ts withheld from MVLR for actual administration fees as provided		2,020.0
	tion 9, Subsection (d) of the Florida Constitution.		
	ervice, SBE/COBI Bonds		
	escription		
	edemption of Principal	90,000.00	
	terest	39,200.00	
	BA Sinking Fund Administration Fees	74.04	
	ccrued Interest Payable	-	
322	CO&DS Withheld for SBE/COBI Bonds	44.40	127,113.4
326 1XX	SBA Sinking Fund Earnings Cash	14.43	- 0.475.0
	rvice payments, MVLR withheld for debt service, investment		2,175.0
arnings, and rela			
econciliation o	f activity in fund 210, Debt Service:		
	alance as provided in prior school year		22,135.5
eginning runa ba Plus:	arance as provided in prior scribbi year		۷۷,۱۵۵,۵
CO&DS withh	eld		127,113.4
	(revenue on withheld MVLR)		(14.4
			-
Refunded bor	efunded bonds		-
Refunded bor Premium on r			
Refunded bor Premium on r Less:			
Refunded bor Premium on r Less: Principal payr	nents		
Refunded bor Premium on r Less: Principal payr Interest exper	nents nditure		39,200.0
Refunded bor Premium on r Less: Principal payr Interest exper Dues and fee	nents nditure s (fees on bond interest above)		39,200.0
Refunded bor Premium on r Less: Principal payr Interest exper Dues and fee Payments to i	nents nditure		39,200.0
Refunded bor Premium on r Less: Principal payr Interest exper Dues and fee Payments to a Dues and fee	nents nditure s (fees on bond interest above) refunded bonds escrow agent s on refunded bonds (admin and underwriter fees) efunded bonds		90,000.0 39,200.0 74.0 - - 19,960.5

#### **Walton County School District**

	g from bond issuance and refunding:	<u>Debit</u>	Credi
	ll Projects, COBI Bonds		
	<u>escription</u>		
_	ash ues and Fees (Issuance costs - underwriter's discount)	-	
	ues and Fees (Issuance costs - underwher's discount)	- -	
	iscounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money b	ond issues for the 2011-2012 fiscal year.		
Fund 210 Debt S	Service Bond Refunding		
	<u>escription</u>		
	ayments to Refunded Bond Escrow Agent	-	
	ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges)	-	
	iscounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	ies 2002B for amounts maturing in 2013-2015 and es 2003A for amounts maturing in 2014-2023.		
und 210 Debt S	Service, SBE/COBI Bonds		
	escription		
	ash	-	
2210	Accrued Interest Payable		-
No accrued intere	est for the 2011-2012 fiscal year.		
ear-end entries	s:	<u>Debit</u>	<u>Credi</u>
und 360 Capita	Il Projects, CO&DS		
Account # D	escription		
	ash	99,789.37	
	ue from Other Agencies	-	
	ues and Fees (Administrative expense) Iterest	131.70	
3321	CO&DS Distributed	-	97,072.12
3325	Interest on Undistributed CO&DS		2,848.95
To record CO&D	S disbursements, investment earnings, and treasury fees.		
Fund 100 Gener	al Fund		
Account # D	escription		
7200/310 P	rofessional and Technical Services	3,693.63	
3323	CO&DS Withheld for Administration		3,693.63
	ts withheld from MVLR for actual administration fees as provided tion 9, Subsection (d) of the Florida Constitution.		
	• •		
	Service, SBE/COBI Bonds		
	escription	115 000 00	
	edemption of Principal Iterest	115,000.00 33,250.00	
	BA Sinking Fund Administration Fees	84.74	
2210 A	ccrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		145,476.25
3326 1XX	SBA Sinking Fund Earnings	16.51	- 2 075 00
	Cash ervice payments, MVLR withheld for debt service, investment		2,875.00
earnings, and rel			
Peconciliation of	of activity in fund 210, Debt Service:		
	alance as provided in prior school year		21,129.79
Plus:	aranoo ao province in pinor sorioor year		Z1,1Z3.13
CO&DS withh	· · · ·		145,476.25
	(revenue on withheld MVLR)		(16.51
Refunded bo			-
- CARDUIN ON I	refunded bonds		-
	ments		115,000.00
Less:	····		33,250.00
	nditure		
Less: Principal payer Interest experiments Dues and fee	es (fees on bond interest above)		84.74
Less: Principal paye Interest expe Dues and fee Payments to	es (fees on bond interest above) refunded bonds escrow agent		84.74
Less: Principal paye Interest expe Dues and fee Payments to Dues and fee	es (fees on bond interest above) refunded bonds escrow agent es on refunded bonds (admin and underwriter fees)		84.74 - -
Less: Principal payer Interest expe Dues and fee Payments to Dues and fee	es (fees on bond interest above) refunded bonds escrow agent es on refunded bonds (admin and underwriter fees) refunded bonds	_	84.74 - - - - 18,254.79

#### **Washington County School District**

Credit

<u>Debit</u>

Fund 310 Ca	pital Projects, COBI Bonds		
	pital i rojecto, cobi bonac		
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 mone	ey bond issues for the 2011-2012 fiscal year.		
	ebt Service Bond Refunding		
	Description		
Account #			
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		_
3322	CO&DS Withheld for SBE/COBI Bonds		_
	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	ū		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	trine:	Debit	Crodi
		Debit	<u>Credi</u>
-und 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	110,083.63	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	72.50	
9200/710	Interest	-	
3321	CO&DS Distributed		108,562.67
3325	Interest on Undistributed CO&DS		1,593.40
	interest on ondistributed oodbo		1,000.40
	NRDS dishursements, investment earnings, and treasury fees		
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
To record CC	•		
To record CC Fund 100 Ge	•		
To record CC Fund 100 Ge Account #	eneral Fund	2,102.79	
To record CC Fund 100 Ge Account # 7200/310	eneral Fund  Description	2,102.79	2.102.79
To record CC Fund 100 Ge Account # 7200/310 3323	Pineral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	2,102.79	2,102.79
To record CC Fund 100 Ge Account # 7200/310 3323 To record am	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided	2,102.79	2,102.79
Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	Pineral Fund  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.	2,102.79	2,102.79
To record CC Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	Pineral Fund  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.	2,102.79	2,102.79
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Pineral Fund  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	2,102.79	2,102.79
To record CC Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Pineral Fund  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.	2,102.79	2,102.79
Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710	Pineral Fund  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		2,102.79
Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Pineral Fund  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.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	20,000.00	2,102.79
Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	20,000.00 10,000.00	2,102.79
Fund 100 Get Account # 7200/310 3323 Fo record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 2210	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable	20,000.00 10,000.00	
Fund 100 Get Account # 7200/310 3323 Fo record am Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 3322	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	20,000.00 10,000.00 17.19	
Fund 100 Get Account # 7200/310 3323 Fo record am Article XII, Fund 210 Det Account # 7200/710 9200/720 9200/730 9210 3322 3326	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	20,000.00 10,000.00	29,520.5
Fund 100 Get Account # 7200/310 3323 Fo record am Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts 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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	20,000.00 10,000.00 17.19	2,102.79 29,520.5- 500.00
Fund 100 Get Account # 7200/310 3323 Fo record am Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	20,000.00 10,000.00 17.19	29,520.5
Fund 100 Get Account # 7200/310 3323 Fo record am Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.	20,000.00 10,000.00 17.19	29,520.5
Fund 100 Get Account # 7200/310 3323 Fo record am Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	Pineral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	20,000.00 10,000.00 17.19	29,520.5
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 9210 9322 9326 911XX Fo record del parnings, and	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.	20,000.00 10,000.00 17.19	29,520.5 - 500.0
For record CC Fund 100 Ge Account # 7200/310 3323 For ecord am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX For ecord del parnings, and	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	20,000.00 10,000.00 17.19	29,520.5 - 500.0
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 9210 9322 9326 91XX Fo record de parnings, and Reconciliations	Pineral Fund  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 Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  Indicated the service of the	20,000.00 10,000.00 17.19	29,520.5 500.0 7,056.1
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 9210 9322 9326 11XX Fo record de Parnings, and Reconciliation Beginning fun Plus: CO&DS N	Pineral Fund  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.  Public Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service:  Indiana Bonds Interest Int	20,000.00 10,000.00 17.19	29,520.5- 500.00 7,056.1- 29,520.5-
Fund 100 Get Account # 7200/310 3323 Fo record am Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record detearnings, and Reconciliation Plus:  CO&DS & Bond interest and 100 Section 10	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Interest (revenue on withheld MVLR)	20,000.00 10,000.00 17.19	29,520.5- 500.00 7,056.1- 29,520.5-
For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record del earnings, and Reconciliation Plus: CO&DS v Bond inter 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  On of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld strest (revenue on withheld MVLR) di bond proceeds	20,000.00 10,000.00 17.19	29,520.5- 500.00 7,056.1- 29,520.5-
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 2210 3322 3326 11XX To record del earnings, and Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld Interest (revenue on withheld MVLR)	20,000.00 10,000.00 17.19	29,520.5- 500.00 7,056.1- 29,520.5-
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 9210 3322 3326 11XX To record del earnings, and Reconciliati Beginning fun Plus: CO&DS v 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.  On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) It bond proceeds In the service on refunded bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Out service payments, MVLR withheld for debt service, investment of related fees.  Description SBA Sinking Fund Earnings Cash Out S	20,000.00 10,000.00 17.19	29,520.54 500.00 7,056.14 29,520.54 (3.33
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 2210 3322 3326 11XX To record del earnings, and Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Service on refunded bonds  Payments	20,000.00 10,000.00 17.19	29,520.54 500.00 7,056.14 29,520.54 (3.33) - - 20,000.00
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 2210 3322 3326 11XX To record del earnings, and Reconciliati Beginning fun Plus: CO&DS v Bond inter 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Individual balance as provided in prior school year  withheld Interest feest (revenue on withheld MVLR) It bond proceeds Interest fees fees feet feet fees feet from one of the feet feet feet fees feet feet feet fee	20,000.00 10,000.00 17.19	29,520.54 500.00 7,056.14 29,520.54 (3.33) - - 20,000.00 10,000.00
Fund 100 Get Account # 7200/310 3323 Fo record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record determings, and Reconciliation Plus:  CO&DS v. Bond interest expression of the Refunded Premium Less:  Principal Interest expues 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: Indicated bonds  Withheld Service on withheld MVLR) Service on refunded bonds  Description Professional Administration fees as provided for SBE/COBI Bonds SBA Sinking Fund Earnings Cash On of activity in fund 210, Debt Service: Indicate of the Service on the Service on Funded Bonds  Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash On of activity in fund 210, Debt Service: Indicate of the Service on Service on Funded Bonds  Description for SBE/COBI Bonds  Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash On of activity in fund 210, Debt Service: Indicate of the Service on Service on Service on Funded Bonds  Description for SBE/COBI Bonds  Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash On of activity in fund 210, Debt Service:  Description for SBE/COBI Bonds  D	20,000.00 10,000.00 17.19	29,520.5 500.00 7,056.1 29,520.5 (3.3) - 20,000.00 10,000.00
Fund 100 Get Account # 7200/310 3323 Fo record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record determings, and Reconciliation Plus:  CO&DS v. Bond interest expression of the Refunded Premium Less:  Principal Interest expues 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.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Den of activity in fund 210, Debt Service: Individual balance as provided in prior school year  withheld Interest feest (revenue on withheld MVLR) It bond proceeds Interest fees fees feet feet fees feet from one of the feet feet feet fees feet feet feet fee	20,000.00 10,000.00 17.19	29,520.5 500.00 7,056.1 29,520.5 (3.3) - 20,000.00 10,000.00
For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX For record delearnings, and Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment	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 Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in fund 210, Debt Service: Indicated bonds  Withheld Service on withheld MVLR) Service on refunded bonds  Description Professional Administration fees as provided for SBE/COBI Bonds SBA Sinking Fund Earnings Cash On of activity in fund 210, Debt Service: Indicate of the Service on the Service on Funded Bonds  Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash On of activity in fund 210, Debt Service: Indicate of the Service on Service on Funded Bonds  Description for SBE/COBI Bonds  Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash On of activity in fund 210, Debt Service: Indicate of the Service on Service on Service on Funded Bonds  Description for SBE/COBI Bonds  Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash On of activity in fund 210, Debt Service:  Description for SBE/COBI Bonds  D	20,000.00 10,000.00 17.19	29,520.5 500.00 7,056.1 29,520.5 (3.3) - 20,000.00 10,000.00
For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 70 record del rearnings, and Reconciliati Reginning fun Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment direlated fees.  Set on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld serest (revenue on withheld MVLR) di bond proceeds on refunded bonds  payments xpenditure di fees (fees on bond interest above) as to refunded bonds escrow agent	20,000.00 10,000.00 17.19	29,520.54 500.00 7,056.14 29,520.54 (3.33) - - 20,000.00 10,000.00
For record CC Fund 100 Ge Account # 7200/310 3323 For record am n Article XII, Fund 210 De Account # 7200/710 7200/720 7200/730 7210 7322 7326 70 record del rearnings, and Reconciliati Reginning fun Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Description Professional and Technical Services	20,000.00 10,000.00 17.19	29,520.54 500.00 7,056.14 29,520.54 (3.33

#### **Brevard Community College**

/ = UME	vnended Plant		
	expended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	_	
	Sale of Bonds - SBE/COBI Bonds	_	_
	Premium on Sale of Bonds		_
No new mone	ey bond issues for the 2011-2012 fiscal year.		
	irement of Indebtedness		
Account #	Description		
tooodiit ii	Payments to Refunded Bond Escrow Agent	584,857.24	
	Dues and Fees (Issuance costs - underwriter's discount)	193.44	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,323.87	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		540,000.0
	Premium on Sale of Refunding Bonds		46,374.5
	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
•	Series 2003A for amounts maturing in 2014-2023.		
•	irement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued ir	Accrued Interest Payable nterest for the 2011-2012 fiscal year.		-
ear-end ent	·	<u>Debit</u>	Credi
	expended Plant	Denit	<u> Credi</u>
Account #	Description		
10100	Cash - Cash Disbursements	285,778.70	
<del>-</del>	Due from Other Agencies		
64500	Other Services (Admin Charges - State Treasury)	1,295.11	
88530	Interest	, -	
12210	Revenue - License Tag Fees Appropriation (MVLR)		275,563.55
18100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	11,510.26
To record CO	&DS disbursements, investment earnings, and treasury fees.		
10100014 00	•		
	rent Funds - Unrestricted		
Fund 1 - Cur	rent Funds - Unrestricted  Description		
Fund 1 - Cur Account # 64500	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	8,544.00	
Fund 1 - Cur Account # 64500 12210	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	8,544.00	8,544.00
Fund 1 - Cur Account # 64500 12210 Fo record am	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	8,544.00	8,544.00
Fund 1 - Cur Account # 64500 12210 To record am In Article XII,	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.	8,544.00	8,544.00
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII,	Prent 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	8,544.00	8,544.00
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII, : Fund 8 - Reti Account #	Prent 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		8,544.00
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII, 3 Fund 8 - Reti Account #	Prent 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)	230,000.00	8,544.00
Fund 1 - Curi Account # 64500 12210 To record am In Article XII, 3 Fund 8 - Reti Account # 69000 68530	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)	230,000.00 60,218.75	8,544.00
Fund 1 - Curi Account # 64500 12210 To record am In Article XII, 3 Fund 8 - Reti Account # 69000 68530	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	230,000.00	8,544.00
Fund 1 - Curi Account # 64500 42210 Fo record am in Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500	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 Accrued Interest Payable	230,000.00 60,218.75	
Fund 1 - Curi Account # 64500 12210 To record am In Article XII, 1 Fund 8 - Reti Account # 69000 68530 64500	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	230,000.00 60,218.75	8,544.00 285,492.45
Fund 1 - Curi Account # 64500 42210 Fo record am In Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500	Prent 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.  Interment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	230,000.00 60,218.75 166.29	285,492.45 -
Fund 1 - Curi Account # 64500 42210 Fo record am In Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	230,000.00 60,218.75 166.29	
Fund 1 - Curi Account # 64500 12210 Fo record am In Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 12210 18100 102XX	Prent 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.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	230,000.00 60,218.75 166.29	285,492.45 -
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record debearnings, and	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 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	230,000.00 60,218.75 166.29	285,492.45 -
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record debearnings, and	Pescription 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.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment of related fees.	230,000.00 60,218.75 166.29	285,492.45 - 4,925.00
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII, 3 Fund 8 - Reti Account # 69000 64500 42210 48100 102XX Fo record debearnings, and Reconciliation	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 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 if related fees.  On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	230,000.00 60,218.75 166.29	285,492.45 - 4,925.00 27,386.21
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 402XX Fo record debearnings, and Reconciliations Beginning fund Plus: Revenue	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 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 if related fees.  On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	230,000.00 60,218.75 166.29	285,492.45 - 4,925.00 27,386.21 285,492.45
Fund 1 - Curi Account # 64500 12210 Fo record am n Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 12210 18100 102XX Fo record debearnings, and Reconciliation Reginning fundaments	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 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)	230,000.00 60,218.75 166.29	285,492.45 4,925.00 27,386.21 285,492.45 (32.4
Fund 1 - Curi Account # 64500 12210 Fo record am n Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 12210 18100 102XX Fo record debearnings, and Reconciliation Reginning fundaments	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 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 It related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Is bond proceeds	230,000.00 60,218.75 166.29	285,492.45 4,925.00 27,386.21 285,492.45 (32.4 540,000.00
Fund 1 - Curi Account # 64500 12210 Fo record am n Article XII, Fund 8 - Reti Account # 69000 68530 64500 12210 18100 102XX Fo record deberarings, and Reconciliation Plus: Revenue Refunded Premium	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 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)	230,000.00 60,218.75 166.29	285,492.45 4,925.00 27,386.2 285,492.45 (32.4 540,000.00
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII, 5 Fund 8 - Reti Account # 639000 68530 64500 42210 48100 402XX Fo record debearnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as 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 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 if 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) if bond proceeds on refunded bonds	230,000.00 60,218.75 166.29	285,492.45 4,925.00 27,386.24 285,492.45 (32.4 540,000.00 46,374.55
Fund 1 - Curi Account # 64500 42210 Fo record am n Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record debearnings, and Reconciliation Plus: Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as 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 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 if 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) if bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	230,000.00 60,218.75 166.29	285,492.45 4,925.00 27,386.21 285,492.45 (32.4 540,000.00 46,374.55 230,000.00
Fund 1 - Curi Account # 64500 12210 Fo record am n Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 12210 18100 102XX Fo record deberarings, and Plus: Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as 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 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 of 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) In Dobt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	230,000.00 60,218.75 166.29	285,492.45 4,925.00 27,386.2 285,492.45 (32.4 540,000.00 46,374.55 230,000.00 60,218.75
Fund 1 - Curi Account # 64500 42210 To record am n Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium Less: Payment Interest of Other Ser	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 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 if 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) In Debt (SBE Capital Outlay Bonds) of Debt Principle (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	230,000.00 60,218.75 166.29	285,492.45 4,925.00 27,386.21 285,492.45 (32.4 540,000.00 46,374.55 230,000.00 60,218.75 166.29
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#### **Broward College**

Credit

<u>Debit</u>

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Revenue - License Revenue - Interest To record CO&DS disbursements, invest  Fund 1 - Current Funds - Unrestricted  Account # Description  Other Services (Admin Cl  Revenue - License To record amounts withheld from MVLR for a Article XII, Section 9, Subsection (d) of the services of the section of the services of the section of the sec	• •	-	
Revenue - Interest For record CO&DS disbursements, invest Fund 1 - Current Funds - Unrestricted Account # Description G4500 Other Services (Admin Cl 42210 Revenue - License For record amounts withheld from MVLR for Article XII, Section 9, Subsection (d) of Fund 8 - Retirement of Indebtedness Account # Description G9000 Payment of Debt Principle G8530 Interest on Debt (SBE Ca G8530 SBA Sinking Fund Admin Accrued Interest Payable Revenue - License G8100 SBA Sinking Fund G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments - Cas For record debt service payments, MVLR G102XX Investments - Cas For record debt service payments - Cas For record amounts	Tag Fees Appropriation (MVLR)		659,294.29
Fund 1 - Current Funds - Unrestricted Account # Description Other Services (Admin Claz210 Revenue - License in Article XII, Section 9, Subsection (d) of interest on Debt (SBE Capital Outlay Other Service) Admin Accrued Interest and Divendends (in Article XII) Article XIII and in Article XIII arti	and Divendends (Interest Earned on MVLR Withl	neld)	25,720.25
Account # Description Other Services (Admin Cl 42210 Revenue - License To record amounts withheld from MVLR in Article XII, Section 9, Subsection (d) of Fund 8 - Retirement of Indebtedness Account # Description G9000 Payment of Debt Principle G8530 Interest on Debt (SBE Ca G8530 SBA Sinking Fund Admin Accrued Interest Payable Revenue - License G92XX Investments - Cas To record debt service payments, MVLR Bearnings, and related fees.  Reconciliation of activity in Fund 8 - R Beginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB Payments to refunded bonds escrow Dues and fees on refunded bonds (account)	•	,	
Account # Description Other Services (Admin Cl 42210 Revenue - License To record amounts withheld from MVLR for Article XII, Section 9, Subsection (d) of Fund 8 - Retirement of Indebtedness Account # Description Fayment of Debt Principle Fayments - Cas Fayments, MVLR Farnings, and related fees.  Faceonciliation of activity in Fund 8 - Reservation Fayment of Debt Principle (SBE Capital Outlay Fayment of Debt Principle (SBE Capital Outlay Fayments to refunded bonds escrow Fayments to refunded bonds escrow Fayments to refunded bonds (activity and fayments (activity and	-		
Other Services (Admin Cl 42210 Revenue - License To record amounts withheld from MVLR in Article XII, Section 9, Subsection (d) of Fund 8 - Retirement of Indebtedness  Account # Description  S9000 Payment of Debt Principle S8530 Interest on Debt (SBE Ca 54500 SBA Sinking Fund Admin Accrued Interest Payable Revenue - License 42210 Revenue - License 48100 SBA Sinking Fund 102XX Investments - Cas To record debt service payments, MVLR Pearnings, and related fees.  Reconciliation of activity in Fund 8 - R Beginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			
Revenue - License To record amounts withheld from MVLR in Article XII, Section 9, Subsection (d) of Fund 8 - Retirement of Indebtedness  Account # Description  69000 Payment of Debt Principle 68530 Interest on Debt (SBE Ca 64500 SBA Sinking Fund Admin Accrued Interest Payable 42210 Revenue - License 48100 SBA Sinking Fund 102XX Investments - Cas To record debt service payments, MVLR earnings, and related fees.  Reconciliation of activity in Fund 8 - R Beginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (ac	DOE)	40.055.55	
To record amounts withheld from MVLR in Article XII, Section 9, Subsection (d) of Fund 8 - Retirement of Indebtedness  Account # Description 69000 Payment of Debt Principle 68530 Interest on Debt (SBE Ca 64500 SBA Sinking Fund Admin Accrued Interest Payable 42210 Revenue - License 48100 SBA Sinking Fund 102XX Investments - Cas To record debt service payments, MVLR earnings, and related fees.  Reconciliation of activity in Fund 8 - R Beginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB Payments to refunded bonds escrow Dues and fees on refunded bonds (ac		19,092.00	
In Article XII, Section 9, Subsection (d) of Fund 8 - Retirement of Indebtedness  Account # Description  59000 Payment of Debt Principle 58530 Interest on Debt (SBE Ca 58530 SBA Sinking Fund Admin Accrued Interest Payable 42210 Revenue - License 48100 SBA Sinking Fund 102XX Investments - Cas To record debt service payments, MVLR earnings, and related fees.  Reconciliation of activity in Fund 8 - R Beginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB Payments to refunded bonds escrow Dues and fees on refunded bonds (ac	Tag Fees Appropriation (MVLR)		19,092.00
Fund 8 - Retirement of Indebtedness  Account # Description  Bayment of Debt Principle Bassao Interest on Debt (SBE Ca Bassao SBA Sinking Fund Admin Accrued Interest Payable Revenue - License Bassao SBA Sinking Fund Revenue - License Bassao SBA Sinking Fund Investments - Cas For record debt service payments, MVLR Barnings, and related fees.  Reconciliation of activity in Fund 8 - Reservance - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds  Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB) Payments to refunded bonds escrow Dues and fees on refunded bonds (account of the county	•		
Account # Description  Payment of Debt Principle  B8530 Interest on Debt (SBE Ca  B4500 SBA Sinking Fund Admin Accrued Interest Payable  Revenue - License  B8100 SBA Sinking Fund  Investments - Cas  Fo record debt service payments, MVLR  Bearnings, and related fees.  Reconciliation of activity in Fund 8 - Re  Beginning fund balance as provided in preplus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds  Less: Payment of Debt Principle (SBE Capillation of Services (Admin Charges - SB, Payments to refunded bonds (account of Services)  Payments to refunded bonds (account of Services)  Payments to refunded bonds (account of Services)	the Florida Constitution.		
Account # Description  Payment of Debt Principle  B8530 Interest on Debt (SBE Ca  B4500 SBA Sinking Fund Admin Accrued Interest Payable  Revenue - License  B8100 SBA Sinking Fund  Investments - Cas  Fo record debt service payments, MVLR  Bearnings, and related fees.  Reconciliation of activity in Fund 8 - Re  Beginning fund balance as provided in preplus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds  Less: Payment of Debt Principle (SBE Capillation of Services (Admin Charges - SB, Payments to refunded bonds (account of Services)  Payments to refunded bonds (account of Services)  Payments to refunded bonds (account of Services)			
Payment of Debt Principle Septiment of Debt Principle Sept			
Interest on Debt (SBE Ca SBA Sinking Fund Admin Accrued Interest Payable Revenue - License SBA Sinking Fund SBA Sinking Fund Investments - Cas To record debt service payments, MVLR earnings, and related fees.  Reconciliation of activity in Fund 8 - Resegnanting fund balance as provided in proplus:  Revenue - License Tag Fees Approp Revenue - Interest and Divendends (Refunded bond proceeds Premium on refunded bonds Less:  Payment of Debt Principle (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds (according to the service) and fees on refunded bonds (according to the service) and fees on refunded bonds (according to the service) and fees on refunded bonds (according to the service) and fees on refunded bonds (according to the service) and fees on refunded bonds (according to the service) and fees on refunded bonds (according to the service) and fees on refunded bonds (according to the service) and fees on refunded bonds (according to the service) and the service of	(SBF Capital Outlay Bonds)	420,000.00	
SBA Sinking Fund Admin Accrued Interest Payable Revenue - License SBA Sinking Fund SBA Sinking Fund Investments - Cas Investments - Cas Investments - Cas Investments, MVLR earnings, and related fees.  Reconciliation of activity in Fund 8 - Reginning fund balance as provided in proplus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends (Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capillaterest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (acceptable)		184,500.00	
Accrued Interest Payable Revenue - License Revenue - License Revenue - License Revenue - License Investments - Cas To record debt service payments, MVLR Rearnings, and related fees.  Reconciliation of activity in Fund 8 - Reginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB) Payments to refunded bonds escrow Dues and fees on refunded bonds (ac		346.23	
Revenue - License SBA Sinking Fund Investments - Cas To record debt service payments, MVLR Parnings, and related fees.  Reconciliation of activity in Fund 8 - R Beginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (ac	J. G.	-	
ABA Sinking Fund IDDEXX Investments - Cas To record debt service payments, MVLR Parnings, and related fees.  Reconciliation of activity in Fund 8 - Re Reginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (ac	Tag Fees Appropriation (MVLR)	_	594,413.71
Investments - Cas To record debt service payments, MVLR Parnings, and related fees.  Reconciliation of activity in Fund 8 - Researching fund balance as provided in propulation Plus:  Revenue - License Tag Fees Approp Revenue - Interest and Divendends (Refunded bond proceeds Premium on refunded bonds  Less:  Payment of Debt Principle (SBE Capillater on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (activity in Fund 8 - Researching fund 9 - Researchin		67.48	-
Reconciliation of activity in Fund 8 - Researchings, and related fees.  Reconciliation of activity in Fund 8 - Researching fund balance as provided in propulation of Plus:  Revenue - License Tag Fees Approp Revenue - Interest and Divendends (Refunded bond proceeds Premium on refunded bonds  Less:  Payment of Debt Principle (SBE Capillaterest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (activity)		07. <del>7</del> 0	10,500.00
Reconciliation of activity in Fund 8 - Reginning fund balance as provided in proplus:  Revenue - License Tag Fees Approp Revenue - Interest and Divendends (Refunded bond proceeds Premium on refunded bonds  Less:  Payment of Debt Principle (SBE Capillaterest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds (activity) and fees on refunded bonds (activity) and fees on refunded bonds (activity) are serviced (activity).			10,500.00
Reconciliation of activity in Fund 8 - Reginning fund balance as provided in proplus:  Revenue - License Tag Fees Approp Revenue - Interest and Divendends (Refunded bond proceeds Premium on refunded bonds  Less:  Payment of Debt Principle (SBE Capillaterest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB, Payments to refunded bonds escrow Dues and fees on refunded bonds (activities)	The state of the s		
Beginning fund balance as provided in pr Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB, Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			
Plus: Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (ac	tirement of Indebtedness:		
Revenue - License Tag Fees Approp Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB Payments to refunded bonds escrow Dues and fees on refunded bonds (ac	or school year		88,213.02
Revenue - Interest and Divendends ( Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			
Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			594,413.71
Premium on refunded bonds Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB, Payments to refunded bonds escrow Dues and fees on refunded bonds (ac	SBA Sinking Fund Interest Earnings)		(67.48
Less: Payment of Debt Principle (SBE Capi Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			-
Payment of Debt Principle (SBE Capillaterest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB. Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			-
Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			
Interest on Debt (SBE Capital Outlay Other Services (Admin Charges - SB Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			420,000.00
Other Services (Admin Charges - SB, Payments to refunded bonds escrow Dues and fees on refunded bonds (ad			184,500.00
Payments to refunded bonds escrow Dues and fees on refunded bonds (ac			346.23
Dues and fees on refunded bonds (ad			-
			-
Discount on refunded bonds	,	_	
Ending fund balance			77,713.02
-	e Series 2003A bond issue is not considered an		,

#### **College of Central Florida**

<u>Debit</u>

Credit

Eugal 7 Heav			
runa / - One	<u>cpended Plant</u>		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
	Discounts on Sale of Bonds	_	
	Sale of Bonds - SBE/COBI Bonds	_	
	Premium on Sale of Bonds		-
			-
	y bond issues for the 2011-2012 fiscal year.		
Fund 8 - Reti	ement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	166,926.33	
	Dues and Fees (Issuance costs - underwriter's discount)	55.52	
	Dues and Fees (Issuance costs - bond finance/admin charges)	380.00	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		155,000.0
	Premium on Sale of Refunding Bonds		12,361.8
	<del>-</del>		12,501.0
) a fe um allian (1)	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and		
efunding of S	eries 2003A for amounts maturing in 2014-2023.		
-und 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash	_	
	Accrued Interest Payable		_
No accrued in	erest for the 2011-2012 fiscal year.		_
.o accided ill	10.000.101 tilo 2011 2012 1100ai youi.		
Year-end enti	ies:	<u>Debit</u>	Cred
Fund 7 - Une	cpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	160,475.45	
. 5 . 50	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	510.00	
	· · · · · · · · · · · · · · · · · · ·	510.00	
68530	Interest	-	455 500 0
42210	Revenue - License Tag Fees Appropriation (MVLR)	11111111111111111111111111111111111111	155,529.3
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	vvitnneid)	5,456.0
	RDS disbursements, investment earnings, and treasury fees.		
Fund 1 - Curr	ent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	4,050.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	.,555.55	4,050.0
	bunts withheld from MVLR for actual administration fees as provided		1,000.0
	Section 9, Subsection (d) of the Florida Constitution.		
	• •		
	rement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	90,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	22,318.75	
64500	SBA Sinking Fund Administration Fees	64.32	
-	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		110,420.6
48100	SBA Sinking Fund Earnings	12.54	, . 20.0
102XX	Investments - Cash Equivalent (SBA)	12.04	1,975.0
-			1,975.0
i o recora deb earnings, and	t service payments, MVLR withheld for debt service, investment		
zammus, and	icialeu iees.		
	n of activity in Fund 8 - Retirement of Indebtedness:		
Reconciliatio	· · · · · · · · · · · · · · · · · · ·		18,028 1
Reconciliatio Beginning fun	n of activity in Fund 8 - Retirement of Indebtedness: d balance as provided in prior school year		18,028.1
Reconciliation Beginning funders:	d balance as provided in prior school year		
Reconciliatio Beginning fun Plus: Revenue -	d balance as provided in prior school year  License Tag Fees Appropriation (MVLR)		110,420.6
Reconciliatio Beginning fun Plus: Revenue - Revenue	d balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)		110,420.6 (12.5
Reconciliation Beginning function Plus: Revenue - Revenue - Refunded	d balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds		110,420.6 (12.5 155,000.0
Reconciliation Beginning function Plus: Revenue - Revenue - Refunded Premium (	d balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)		110,420.6 (12.5
Reconciliation Beginning fund Plus: Revenue - Revenue - Refunded Premium of Less:	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		110,420.6 (12.5 155,000.0 12,361.8
Reconciliation Beginning funder Plus: Revenue - Revenue - Refunded Premium ( Less: Payment (	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)		110,420.6 (12.5 155,000.0 12,361.8
Reconciliation Beginning funder Plus: Revenue - Revenue - Refunded Premium ( Less: Payment ( Interest or	License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)		110,420.6 (12.5 155,000.0 12,361.8 90,000.0 22,318.7
Reconciliation Beginning funder Plus: Revenue - Revenue - Refunded Premium ( Less: Payment ( Interest or Other Serv	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) Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)		110,420.6 (12.5 155,000.0 12,361.8 90,000.0 22,318.7 64.3
Reconciliation  Beginning funder  Plus:  Revenue -  Revenue -  Refunded  Premium (  Less:  Payment (  Interest or  Other Servenue)	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) Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA) to refunded bonds escrow agent		110,420.6 (12.5 155,000.0 12,361.8 90,000.0 22,318.7 64.3 166,926.3
Reconciliation Beginning funder Plus: Revenue - Revenue - Refunded Premium of Less: Payment of Interest or Other Servenue - Payments Dues and	License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) If Debt (SBE Capital Outlay Bonds)		110,420.6 (12.5 155,000.0 12,361.8 90,000.0 22,318.7 64.3
Reconciliation Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest or Other Serv Payments Dues and Discount of	License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) 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		110,420.6 (12.5 155,000.0 12,361.8 90,000.0 22,318.7 64.3 166,926.3 435.5
Reconciliation  Beginning funder  Plus:  Revenue -  Refunded  Premium of  Less:  Payment of  Interest or  Other Serv  Payments  Dues and	License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) 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		110,420.6 (12.5 155,000.0 12,361.8 90,000.0 22,318.7 64.3 166,926.3
Reconciliation  Beginning funder  Plus:  Revenue -  Refunded  Premium of  Less:  Payment of  Interest or  Other Serv  Payments  Dues and  Discount of  Ending fund b	License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA) Ito refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) In refunded bonds If Italian in the control of the control	ad an in substance de	110,420.6 (12.9 155,000.0 12,361.8 90,000.0 22,318.7 64.3 166,926.3 435.9
Reconciliation Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest or Other Serv Payments Dues and Discount of Ending fund b	License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) 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	ed an in-substance de	110,420.6 (12.5 155,000.0 12,361.8 90,000.0 22,318.7 64.3 166,926.3 435.5

#### Chipola College

<u>Debit</u>

**Credit** 

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #			
	<u>Description</u>		
	Cash  Duga and Face (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		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
refunding of S	Series 2003A for amounts maturing in 2014-2023.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
		DGDIL	<u> Jiedit</u>
	expended Plant		
Account #	Description Cook Cook Bishurasanana	45 040 04	
10100	Cash - Cash Disbursements Due from Other Agencies	15,210.64	
64500	Other Services (Admin Charges - State Treasury)	45.88	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		13,943.09
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	1,313.43
	0&DS disbursements, investment earnings, and treasury fees.		
	rent Funds - Unrestricted		
Fund 1 - Cur Account #	rent Funds - Unrestricted  Description		
Fund 1 - Cur Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	1,020.00	
Fund 1 - Cur Account # 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	1,020.00	1,020.00
Fund 1 - Cur Account # 64500 42210 To record am	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	1,020.00	1,020.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII,	Prent 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.	1,020.00	1,020.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret	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.	1,020.00	1,020.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  irement of Indebtedness  Description		1,020.00
Fund 1 - Cur 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) 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)	40,000.00	1,020.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	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)	40,000.00 14,000.00	1,020.00
Fund 1 - Cur 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) 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)	40,000.00	1,020.00
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530	Prent 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	40,000.00 14,000.00	1,020.00 53,036.91
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	40,000.00 14,000.00	53,036.91 -
Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Prent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	40,000.00 14,000.00 30.89	
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	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 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	40,000.00 14,000.00 30.89	53,036.91 -
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	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	40,000.00 14,000.00 30.89	53,036.91 -
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	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 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	40,000.00 14,000.00 30.89	53,036.91 -
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	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 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	40,000.00 14,000.00 30.89	53,036.91 -
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 Plus:	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment di related fees.  On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	40,000.00 14,000.00 30.89	53,036.91 - 1,000.00 14,207.71
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 Plus: 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.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment of related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR)	40,000.00 14,000.00 30.89	53,036.91 - 1,000.00 14,207.71 53,036.91
Fund 1 - Cur Account # 64500 42210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation 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.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated 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)	40,000.00 14,000.00 30.89	53,036.91 - 1,000.00 14,207.71 53,036.91
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 Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 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 of related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of Indebtedness	40,000.00 14,000.00 30.89	53,036.91 - 1,000.00 14,207.71 53,036.91
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 Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated 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)	40,000.00 14,000.00 30.89	53,036.91 - 1,000.00 14,207.71 53,036.91
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 Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 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 of related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of Indebtedness	40,000.00 14,000.00 30.89	53,036.91 1,000.00 14,207.71 53,036.91 (6.02
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 Plus: Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 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 direlated 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) on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	40,000.00 14,000.00 30.89	53,036.91 - 1,000.00 14,207.71 53,036.91 (6.02 - - 40,000.00 14,000.00
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 Refunded Premium Less: Payment Interest of Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 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 direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds)	40,000.00 14,000.00 30.89	53,036.91 - 1,000.00 14,207.71 53,036.91 (6.02 - - 40,000.00 14,000.00
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 fun Plus: Revenue Refunded Premium Less: Payment Interest of Other Se 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.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment derelated fees.  In of activity in Fund 8 - Retirement of Indebtedness: In deblance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds)	40,000.00 14,000.00 30.89	53,036.91 - 1,000.00 14,207.71
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 fun Plus: Revenue Refunded Premium Less: Payment Interest of Other Se 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.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds)	40,000.00 14,000.00 30.89	53,036.91 1,000.00 14,207.71 53,036.91 (6.02 - - 40,000.00 14,000.00
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 fun Plus: Revenue Refunded Premium Less: Payment Interest of Other Se 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.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated 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) di bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) and Debt (SBE Capital Outlay Bonds) arvices (Admin Charges - SBA) as to refunded bonds escrow agent of fees on refunded bonds  of refunded bonds  of refunded bonds  of refunded bonds escrow agent of fees on refunded bonds  of refunded bonds	40,000.00 14,000.00 30.89	53,036.91 1,000.00 14,207.71 53,036.91 (6.02 - - 40,000.00 14,000.00

#### **Daytona State College**

und 7. Un	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	expended Plant		
ccount #	<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		-
1	Premium on Sale of Bonds		-
	ey bond issues for the 2011-2012 fiscal year.		
<u>und 8 - Ret</u>	irement of Indebtedness		
ccount #	Description	500 500 44	
	Payments to Refunded Bond Escrow Agent  Dues and Fees (Issuance costs - underwriter's discount)	588,506.14 197.02	
	Dues and Fees (Issuance costs - underwriter's discounty  Dues and Fees (Issuance costs - bond finance/admin charges)	1,348.39	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		550,000.00
	Premium on Sale of Refunding Bonds		40,051.5
ا مالحمال	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
•	-		
	irement of Indebtedness		
ccount #	<u>Description</u> Cash	_	
	Accrued Interest Payable	-	_
lo accrued i	nterest for the 2011-2012 fiscal year.		
ear-end en	·	Debit	Cus al:
		Denir	<u>Credi</u>
	expended Plant		
occount # 0100	<u>Description</u> Cash - Cash Disbursements	62 002 24	
0100	Due from Other Agencies	63,803.34	
4500	Other Services (Admin Charges - State Treasury)	375.80	
8530	Interest	-	
2210	Revenue - License Tag Fees Appropriation (MVLR)		51,816.8
8100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	12,362.33
o record CC	0&DS disbursements, investment earnings, and treasury fees.		
	rent Funds - Unrestricted		
ccount #	<u>Description</u>		
account # 4500	<u>Description</u> Other Services (Admin Charges - DOE)	8,492.61	0.400.00
account # 4500 2210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	8,492.61	8,492.6
Account # 4500 -2210 o record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided	8,492.61	8,492.6^
Account # 4500 2210 To record am In Article XII,	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.	8,492.61	8,492.6
Account # 4500 2210 To record am Article XII, Fund 8 - Ret	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.	8,492.61	8,492.61
Account # 4500 2210 To record am Article XII, Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. irement of Indebtedness Description		8,492.6′
account # 4500 2210 fo record am Article XII, fund 8 - Ref account # 9000	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.	8,492.61 350,000.00 162,512.50	8,492.6
Account # 4500 2210 To record am Article XII, Fund 8 - Ref Account # 19000 18530	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	350,000.00	8,492.6
Account # 4500 2210 To record am A Article XII, Fund 8 - Ret Account # 19000 18530 14500	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 Accrued Interest Payable	350,000.00 162,512.50	
Account # 4500 2210 To record am A Article XII, Fund 8 - Ret Account # 9000 8530 4500	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	350,000.00 162,512.50 294.65	
Account # 4500 -2210 To record am A Article XII, Fund 8 - Ret Account # 19000 18530 14500 12210 18100	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	350,000.00 162,512.50	505,864.58 -
Account # 44500 -2210	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	350,000.00 162,512.50 294.65	505,864.58 -
ccount # 4500 2210 o record am Article XII, und 8 - Ref ccount # 9000 8530 4500 2210 8100 02XX o record de	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	350,000.00 162,512.50 294.65	505,864.58 -
account # 4500 2210 To record am Article XII, Fund 8 - Ref account # 9000 8530 4500 2210 8100 02XX To record de arnings, 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.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.	350,000.00 162,512.50 294.65	505,864.58 -
ccount # 4500 2210 for record arm Article XII, fund 8 - Ref ccount # 9000 8530 4500 2210 8100 02XX for record de arnings, 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.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.  On of activity in Fund 8 - Retirement of Indebtedness:	350,000.00 162,512.50 294.65	505,864.58 - 7,000.00
account # 4500 2210 for record arm Article XII, Fund 8 - Ref account # 9000 8530 4500 2210 8100 02XX for record de arnings, and accountings, and accounting fu	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 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 direlated fees.	350,000.00 162,512.50 294.65	505,864.58 - 7,000.00
account # 4500 2210 for record arm Article XII, fund 8 - Ref account # 9000 8530 4500 2210 8100 02XX for record de arnings, and deginning fur Plus:	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 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 direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of Indebtedness	350,000.00 162,512.50 294.65	505,864.58 7,000.00
account # 4500 2210 for record arm Article XII, fund 8 - Ref account # 9000 8530 4500 2210 8100 02XX for record de arnings, and deginning fur Plus: 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.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.  On of activity in Fund 8 - Retirement of Indebtedness:	350,000.00 162,512.50 294.65	505,864.58 7,000.00 86,454.12 505,864.58
ccount # 4500 2210 o record am Article XII, und 8 - Ret ccount # 9000 8530 4500 2210 8100 02XX o record de arnings, and eginning fu Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 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 direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) Interest Tag Fee	350,000.00 162,512.50 294.65	505,864.58 7,000.00 86,454.12 505,864.58 (57.4
ccount # 4500 2210 o record am Article XII, und 8 - Ret ccount # 9000 8530 4500 2210 8100 02XX o record de arnings, and eginning fu 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.  irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	350,000.00 162,512.50 294.65	505,864.58 7,000.00 86,454.12 505,864.58 (57.4 550,000.00
account # 4500 2210 for record arm Article XII, fund 8 - Ref account # 9000 8530 4500 2210 8100 02XX for ecord defarnings, and deginning fur Plus: Revenue Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated 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) di bond proceeds on refunded bonds	350,000.00 162,512.50 294.65	505,864.58 7,000.00 86,454.12 505,864.58 (57.4 550,000.00 40,051.58
ccount # 4500 2210 o record am Article XII, und 8 - Ret ccount # 9000 8530 4500 2210 8100 02XX o record de arnings, and eginning fu Plus: Revenue Revenue Refunded Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	350,000.00 162,512.50 294.65	505,864.58 7,000.00 86,454.12 505,864.58 (57.4 550,000.00 40,051.58
ccount # 4500 2210 o record am Article XII, und 8 - Ret ccount # 9000 8530 4500 2210 8100 02XX o record de arnings, and eginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	350,000.00 162,512.50 294.65	505,864.58 7,000.00 86,454.12 505,864.58 (57.4 550,000.00 40,051.58 350,000.00 162,512.50
Account # 44500 2210 To record am Article XII, Fund 8 - Ret Account # 9000 8530 44500 2210 8100 02XX To record de Farnings, and Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Inview (Admin Charges - SBA)	350,000.00 162,512.50 294.65	505,864.58 7,000.00 86,454.12 505,864.58 (57.43 550,000.00 40,051.55 350,000.00 162,512.50 294.63
Account # 44500 2210 To record am Article XII, Fund 8 - Ret Account # 9000 8530 44500 2210 8100 02XX To record de Farnings, and Reconciliati Beginning fu Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	350,000.00 162,512.50 294.65	505,864.58 7,000.00 86,454.12 505,864.58 (57.43 550,000.00 40,051.55 350,000.00 162,512.50 294.68 588,506.14
Account # 4500 2210 To record am Article XII, Fund 8 - Ref 9000 8530 4500 2210 8100 02XX To record de Premium Revenue Refunder Premium Less: Payment Interest of Other Se Payment Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as 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 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) 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 of fees on refunded bonds (admin and underwriter fees) on refunded bonds	350,000.00 162,512.50 294.65	8,492.61  505,864.58  7,000.00  86,454.12  505,864.58  (57.43  550,000.00  40,051.55  350,000.00 162,512.50 294.68 588,506.14 1,545.41

## **Edison State College**

<u>Debit</u>

Credit

Fund 7 - Unex Account #			
Account #	pended Plant		
7 CCCCurit #	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 money	bond issues for the 2011-2012 fiscal year.		
Fund 8 - Retir	ement of Indebtedness		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	68,861.47	
	Dues and Fees (Issuance costs - underwriter's discount)	23.28	
	Dues and Fees (Issuance costs - underwriter's discounty  Dues and Fees (Issuance costs - bond finance/admin charges)	159.35	
		109.00	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		65,000.0
	Premium on Sale of Refunding Bonds		4,044.1
	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of S	eries 2002B for amounts maturing in 2013-2015 and		
	eries 2003A for amounts maturing in 2014-2023.		
•	ement of Indebtedness		
Account #	Description Cash		
		-	
NI	Accrued Interest Payable		-
ino accrued int	erest for the 2011-2012 fiscal year.		
Year-end entr	ies:	<u>Debit</u>	Cred
Fund 7 - Unex	pended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	139,286.14	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	340.69	
68530	Interest	J <del>-1</del> 0.03	
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	131,345.8
42210 48100	,	\\/i+bbal=\\	
	Revenue - Interest and Divendends (Interest Earned on MVLR	vviu irieiu)	8,281.0
	DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Curre	ent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,036.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		6,036.0
	unts withheld from MVLR for actual administration fees as provided		2,000.0
	ection 9, Subsection (d) of the Florida Constitution.		
	ement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	160,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	108,327.50	
	SBA Sinking Fund Administration Fees	154.36	
64500	Accrued Interest Payable	-	
64500			
	•		265 018 20
42210	Revenue - License Tag Fees Appropriation (MVLR)	30 Na	265,018.2
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	30.09	-
42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	30.09	265,018.20 - 3,493.79
42210 48100 102XX To record debt	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment	30.09	-
earnings, and ı	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.	30.09	-
42210 48100 102XX To record debt earnings, and l	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment	30.09	-
42210 48100 102XX To record debt earnings, and i	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.	30.09	-
42210 48100 102XX To record debt earnings, and i	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness:	30.09	3,493.7
42210 48100 102XX To record debt earnings, and of the conciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness:	30.09	3,493.7
42210 48100 102XX To record debt earnings, and of the conciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness:  It balance as provided in prior school year	30.09	74,362.0
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Revenue -	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	30.09	74,362.0 265,018.2 (30.0
42210 48100 102XX To record debt earnings, and interpretation of the properties of t	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	30.09	74,362.0 265,018.2 (30.0 65,000.0
42210 48100 102XX To record debt earnings, and of the conciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	30.09	74,362.0 265,018.2 (30.0
42210 48100 102XX To record debt earnings, and of the conciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) and proceeds In refunded bonds	30.09	74,362.0 265,018.2 (30.0 65,000.0 4,044.1
42210 48100 102XX To record debt earnings, and of the conciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  In Debt Principle (SBE Capital Outlay Bonds)	30.09	74,362.0 265,018.2 (30.0 65,000.0 4,044.1
42210 48100 102XX To record debt earnings, and of the conciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  In Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)	30.09	74,362.0 265,018.2 (30.0 65,000.0 4,044.1 160,000.0 108,327.5
42210 48100 102XX To record debt earnings, and of the conciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) ices (Admin Charges - SBA)	30.09	74,362.04 265,018.26 (30.0 65,000.06 4,044.16 160,000.06 108,327.56 154.3
42210 48100 102XX To record debt earnings, and of the conciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  In Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Interest (Admin Charges - SBA) It or refunded bonds escrow agent	30.09	74,362.0- 265,018.2- (30.0 65,000.0- 4,044.1- 160,000.0- 108,327.5- 154.3 68,861.4-
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Revenue - Refunded I Premium of Less: Payment of Interest on Other Servenues and feed to the servenue of the	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Fond proceeds Find the refunded bonds  In Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Find to refunded bonds escrow agent Find the results of the results of the results of the refunded bonds (admin and underwriter fees)	30.09	74,362.04 265,018.26 (30.0 65,000.06 4,044.16 160,000.06 108,327.56 154.3
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Revenue - Refunded Remium of Less: Payment of Interest on Other Serven Payments of Discount of the serven Payments of Discount of Discount of the serven Payments of Discount of D	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) and proceeds In refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Incore (Admin Charges - SBA) It or refunded bonds escrow agent In refunded bonds In refunded bonds (admin and underwriter fees) In refunded bonds	30.09	74,362.0- 265,018.2- (30.0 65,000.0- 4,044.1- 160,000.0- 108,327.5- 154.3 68,861.4 182.6
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Revenue - Refunded I Premium of Less: Payment of Interest on Other Servenues and feed to the servenue of the	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) and proceeds In refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Incore (Admin Charges - SBA) It or refunded bonds escrow agent In refunded bonds In refunded bonds (admin and underwriter fees) In refunded bonds	30.09	74,362.0- 265,018.2- (30.0 65,000.0- 4,044.1- 160,000.0- 108,327.5- 154.3 68,861.4-

## Florida State College at Jacksonville

<u>Debit</u>

Credit

Fund 7 - Unex Account #			
Account #	pended Plant		
	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 nou mono			-
	bond issues for the 2011-2012 fiscal year.		
	ement of Indebtedness		
Account #	Description  Percentage Agent Ferrory Agent		
	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		-
	Series 2002B for amounts maturing in 2013-2015 and		
refunding of S	eries 2003A for amounts maturing in 2014-2023.		
Fund 8 - Retir	ement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		_
No accrued in	erest for the 2011-2012 fiscal year.		
	·		
Year-end entr	ies:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	pended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	267,857.97	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	803.87	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	244,886.40
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	23,775.4
	Revenue - interest and bivertuends (interest Earned on MVER	. wianiciaj	20,110.44
	ent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,170.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		16,170.00
	unts withheld from MVLR for actual administration fees as provided		
in Article XII, S	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)	585,000.00	
09000	Interest on Debt (SBE Capital Outlay Bonds)	246,000.00	
	SBA Sinking Fund Administration Fees	475.84	
68530		= =	
68530		-	
68530 64500	Accrued Interest Payable	-	816,943.60
68530 64500 42210	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	- 92.76	816,943.60 -
68530 64500 42210 48100	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	92.76	-
68530 64500 42210 48100 102XX	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	92.76	816,943.60 - 14,625.00
68530 64500 42210 48100 102XX To record deb	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment	- 92.76	-
68530 64500 42210 48100 102XX To record debrearnings, and	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.	92.76	-
68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness:	92.76	- 14,625.00
68530 64500 42210 48100 102XX To record deb earnings, and Reconciliatio Beginning fund	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.	92.76	- 14,625.00
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliation Beginning fundation	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year	92.76	14,625.00 106,013.28
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliation Beginning fund Plus: Revenue -	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR)	92.76	14,625.00 106,013.28 816,943.60
68530 64500 42210 48100 102XX To record debearnings, and Reconciliatio Beginning fund Plus: Revenue -	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	92.76	14,625.00 106,013.28 816,943.60
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning fund Plus: Revenue - Refunded	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	92.76	14,625.00 106,013.28 816,943.60
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning fund Plus: Revenue - Revenue - Refunded Premium of	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	92.76	14,625.00 106,013.28 816,943.60
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded Premium of Less:	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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	92.76	106,013.28 816,943.60 (92.7)
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded Premium of Less: Payment of	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds)	92.76	106,013.28 816,943.60 (92.7)
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded Premium of Less: Payment of	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  In Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)	92.76	106,013.28 816,943.60 (92.7 - - 585,000.00 246,000.00
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded Premium of Less: Payment of Interest on	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) ices (Admin Charges - SBA)	92.76	-
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded Premium of Less: Payment of Other Serv Payments	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Dices (Admin Charges - SBA) Ito refunded bonds escrow agent	92.76	106,013.28 816,943.60 (92.7 - - 585,000.00 246,000.00
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serven Payments Dues and	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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 In Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Dices (Admin Charges - SBA) It orefunded bonds escrow agent Description (SBE Capital Outlay Bonds)	92.76	106,013.28 816,943.60 (92.7 - - 585,000.00 246,000.00
68530 64500 42210 48100 102XX To record debearnings, and Reconciliatio Beginning fund Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv Payments Dues and Discount of	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Cond proceeds In refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Detes (Admin Charges - SBA) To refunded bonds escrow agent Description of the service of the servi	92.76	14,625.00 106,013.28 816,943.60 (92.7) - 585,000.00 246,000.00 475.8
68530 64500 42210 48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serven Payments Dues and	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Cond proceeds In refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Detes (Admin Charges - SBA) To refunded bonds escrow agent Description of the service of the servi	92.76	106,013.28 816,943.60 (92.7 - - 585,000.00 246,000.00

## Florida Keys Community College

<u>Debit</u>

Credit

Account #	pended Plant		
	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 now money	Premium on Sale of Bonds		-
_	bond issues for the 2011-2012 fiscal year.		
Fund 8 - Retire	ement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		_
Refunding of S	eries 2002B for amounts maturing in 2013-2015 and		
•	ries 2003A for amounts maturing in 2014-2023.		
	ement of Indebtedness		
Account #	Description Cash		
	Accrued Interest Payable	-	_
No accrued int	erest for the 2011-2012 fiscal year.		-
Year-end entri	es:	<u>Debit</u>	Credit
Fund 7 - Unex	pended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	10,960.72	
	Due from Other Agencies	· -	
64500	Other Services (Admin Charges - State Treasury)	29.88	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		10,110.41
48100	Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	880.19
	DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Curre	ent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	714.00	74400
42210	Revenue - License Tag Fees Appropriation (MVLR)		714.00
	unts withheld from MVLR for actual administration fees as provided		
	ection 9, Subsection (d) of the Florida Constitution.		
	ement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	7,500.00	
CAECO	SBA Sinking Fund Administration Fees	21.42	
64500	Accrued Interest Payable	-	26 775 50
	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	4.17	36,775.59
42210	ODA GITIKING I UTU LAITIINGS	4.17	-
42210 48100			750.00
42210 48100 102XX	Investments - Cash Equivalent (SBA)		750.00
42210 48100 102XX	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment		750.00
42210 48100 102XX To record debt earnings, and I	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.		750.00
42210 48100 102XX To record debt earnings, and r	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  of activity in Fund 8 - Retirement of Indebtedness:		
42210 48100 102XX To record debt earnings, and reconciliation Beginning fund	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.		
42210 48100 102XX To record debt earnings, and r Reconciliation Beginning functions	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  n of activity in Fund 8 - Retirement of Indebtedness: balance as provided in prior school year		8,659.37
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue -	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  n of activity in Fund 8 - Retirement of Indebtedness: balance as provided in prior school year  License Tag Fees Appropriation (MVLR)		8,659.37 36,775.59
42210 48100 102XX To record debt earnings, and I Reconciliation Beginning function Plus: Revenue - Revenue -	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  n of activity in Fund 8 - Retirement of Indebtedness: balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)		8,659.37 36,775.59
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Revenue - Refunded by	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  n of activity in Fund 8 - Retirement of Indebtedness: balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds		8,659.37 36,775.59
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Revenue - Refunded by	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  n of activity in Fund 8 - Retirement of Indebtedness: balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)		8,659.37 36,775.59
42210 48100 102XX To record debt earnings, and I  Reconciliation Beginning function Plus: Revenue - Revenue - Refunded to Premium of Less:	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  n of activity in Fund 8 - Retirement of Indebtedness: 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		8,659.37 36,775.59 (4.17 -
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Revenue - Refunded to Premium of Less: Payment of	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  n of activity in Fund 8 - Retirement of Indebtedness: balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds		8,659.37 36,775.59 (4.17 - - 30,000.00
48100 102XX To record debt earnings, and reconciliation  Reconciliation Beginning function Plus: Revenue - Revenue - Refunded to Premium of Less: Payment of Interest on	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  n of activity in Fund 8 - Retirement of Indebtedness: 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  T Debt Principle (SBE Capital Outlay Bonds)		8,659.37 36,775.59 (4.17 - - 30,000.00 7,500.00
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Revenue - Refunded to Premium of Less: Payment of Interest on Other Serven Payments of the serven and the serven and the serven are serven as the serven as the serven are serven as the serven are serven as the serven as the serven are serven as the serven as the serven are serven as the serven are serven as the serven as the serven as the serven a	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  In of activity in Fund 8 - Retirement of Indebtedness: 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  Ti Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Inces (Admin Charges - SBA) In o refunded bonds escrow agent		750.00 8,659.37 36,775.59 (4.17 - 30,000.00 7,500.00 21.42
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Refunded to Premium of Less: Payment of Interest on Other Serven Payments of Dues and feedoctory	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  In of activity in Fund 8 - Retirement of Indebtedness: 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  Tipebt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) ices (Admin Charges - SBA) or refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees)		8,659.37 36,775.59 (4.17 - - 30,000.00 7,500.00
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Refunded to Premium of Less: Payment of Interest on Other Serven Payments of Discount of the serven Payments of the serven Payme	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  In of activity in Fund 8 - Retirement of Indebtedness: 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  To Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) ices (Admin Charges - SBA) or refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees) in refunded bonds		8,659.37 36,775.59 (4.17 - - 30,000.00 7,500.00 21.42 - -
42210 48100 102XX To record debt earnings, and reconciliation Beginning function Plus: Revenue - Refunded to Premium of Less: Payment of Interest on Other Serven Payments of Dues and feedoctory	Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment elated fees.  In of activity in Fund 8 - Retirement of Indebtedness: 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  To Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) ices (Admin Charges - SBA) or refunded bonds escrow agent ees on refunded bonds (admin and underwriter fees) in refunded bonds		8,659.37 36,775.59 (4.17 - - 30,000.00 7,500.00

## **Gulf Coast State College**

<u>Debit</u>

Credit

Fund 7 - Une Account #	expended Plant		
Account #			
	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 8 - Reti	irement of Indebtedness		
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		_
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
-			
Fund 8 - Reti	irement of Indebtedness		
Account #	<u>Description</u>		
<del></del>	Cash	-	
	Accrued Interest Payable		-
No accrued ir	nterest for the 2011-2012 fiscal year.		
	·		
Year-end ent	tries:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	61,618.07	
.0.00	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	163.88	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		57,703.15
			•
48100	Revenue - Interest and Divendends (Interest Farned on MVLR	Withheld)	4.078.80
	Revenue - Interest and Divendends (Interest Earned on MVLR 0&DS disbursements, investment earnings, and treasury fees.	Withheld)	4,078.80
To record CO	&DS disbursements, investment earnings, and treasury fees.	Withheld)	4,078.80
	ABOS disbursements, investment earnings, and treasury fees.  Trent Funds - Unrestricted	Withheld)	4,078.80
To record CO Fund 1 - Cur Account #	2&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u>	Withheld)	4,078.80
To record CO Fund 1 - Cur Account # 64500	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	2,976.00	
To record CO Fund 1 - Cur Account # 64500	2&DS disbursements, investment earnings, and treasury fees. <u>rent Funds - Unrestricted</u> <u>Description</u>	·	2,976.00
To record CO Fund 1 - Cur Account # 64500 42210	D&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	·	
To record CO Fund 1 - Cur Account # 64500 42210 To record am	D&DS disbursements, investment earnings, and treasury fees.  Interest Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	·	
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII,	O&DS disbursements, investment earnings, and treasury fees.  I rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) I rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	·	
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	·	
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account #	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	2,976.00	
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti 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.  irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	2,976.00	
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	2,976.00 105,000.00 35,250.00	
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	2,976.00	
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts 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 Accrued Interest Payable	2,976.00 105,000.00 35,250.00	2,976.00
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tement of Indebtedness  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	2,976.00 105,000.00 35,250.00 80.22	
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tement of Indebtedness  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Tounts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	2,976.00 105,000.00 35,250.00	2,976.00 137,720.88
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description (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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	2,976.00 105,000.00 35,250.00 80.22	2,976.00
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Ott service payments, MVLR withheld for debt service, investment	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII,  Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description (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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti 69000 68530 64500 42210 48100 102XX To record delearnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description Description Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88
To record CO Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description (d) of the Florida Constitution. Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.  On of activity in Fund 8 - Retirement of Indebtedness:	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.8 <sup>-</sup> 2,625.00
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII,  Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and  Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description Description Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.8 - 2,625.00
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII,  Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and  Reconciliation Beginning fur Plus:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description (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 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 of related fees.  Den of activity in Fund 8 - Retirement of Indebtedness:  Indicated the service of Indebtedness:  Den of activity in Fund 8 - Retirement of Indebtedness:  Den of activity in Fund 8 - Retirement of Indebtedness:  Den of activity in Fund 8 - Retirement of Indebtedness:  Den of activity in Fund 8 - Retirement of Indebtedness:  Den of activity in Fund 8 - Retirement of Indebtedness:  Den of activity in Fund 8 - Retirement of Indebtedness:  Den of activity in Fund 8 - Retirement of Indebtedness:  Den of activity in Fund 8 - Retirement of Indebtedness:	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.85 - 2,625.00 40,013.4
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII,  Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and  Reconciliation Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description (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 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 direlated fees.  Den of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR)	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.89 2,625.00 40,013.4 137,720.89
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the Sampropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.85 - 2,625.00 40,013.4
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the Service of Indebtedness o	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.89 2,625.00 40,013.4 137,720.89
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the Sampropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.89 2,625.00 40,013.4 137,720.89
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record det earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees. Den of activity in Fund 8 - Retirement of Indebtedness: The balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) The bond proceeds On refunded bonds	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88 - 2,625.00 40,013.4 137,720.88 (15.6
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti 69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment	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 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 direlated fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt Principle (SBE Capital Outlay Bonds)	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88 - 2,625.00 40,013.4 137,720.88 (15.6
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti 69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o	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 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 direlated fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88 - 2,625.00 40,013.4 137,720.88 (15.6 - - 105,000.00 35,250.00
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti 69000 68530 64500 42210 48100 102XX To record det earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Description The service payments, MVLR withheld for debt service, investment of related fees.  Description Desc	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88 - 2,625.00 40,013.4 137,720.88 (15.6
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500  42210 48100 102XX To record delearnings, 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) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Of service payments, MVLR withheld for debt service, investment of related fees.  Description  The service payments of the service of the	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88 - 2,625.00 40,013.4 137,720.88 (15.6 - - 105,000.00 35,250.00
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, and  Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser Payments Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Reuse to great of Indebtedness  Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Reuse to great of the Florida Constitution fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Of service payments, MVLR withheld for debt service, investment direlated fees.  Denoif activity in Fund 8 - Retirement of Indebtedness: Indicated fees appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indicated bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88 - 2,625.00 40,013.4 137,720.88 (15.6 - - 105,000.00 35,250.00
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei Payments Dues and Discount	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Reuse to great of Indebtedness  Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Reuse to great of the Florida Constitution fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other service payments, MVLR withheld for debt service, investment direlated fees.  Denote of activity in Fund 8 - Retirement of Indebtedness: Indicated fees appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	2,976.00 105,000.00 35,250.00 80.22	2,976.00  137,720.88 - 2,625.00  40,013.4  137,720.88 (15.6 105,000.00 35,250.00 80.2
To record CO  Fund 1 - Cur  Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record det earnings, and  Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser Payments Dues and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Reuse to great of Indebtedness  Description Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Reuse to great of the Florida Constitution fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other service payments, MVLR withheld for debt service, investment direlated fees.  Denote of activity in Fund 8 - Retirement of Indebtedness: Indicated fees appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Shood proceeds In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	2,976.00 105,000.00 35,250.00 80.22	2,976.00 137,720.88 - 2,625.00 40,013.4 137,720.88 (15.6 - - 105,000.00 35,250.00

## Hillsborough Community College

<u>Debit</u>

**Credit** 

Fund 7 - Une Account #	and the Libitary		
Account #	kpended Plant		
	<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 2011-2012 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
rtoccart n	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		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
refunding of S	eries 2003A for amounts maturing in 2014-2023.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
, 1000aint #	Cash	-	
	Accrued Interest Payable		_
No accrued in	terest for the 2011-2012 fiscal year.		
	·		
Year-end ent	ies:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	572,529.62	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	3,231.08	
68530	Interest	-,	
42210	Revenue - License Tag Fees Appropriation (MVLR)		557,113.11
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	: Withheld)	18,647.59
To record CO	RDS disbursements, investment earnings, and treasury fees.	·	
	ent Funds - Unrestricted		
<u>Account #</u> 64500	Description Other Services (Admin Charges - DOE)	12 042 00	
64500 42210	Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)	13,842.00	13,842.00
	bunts withheld from MVLR for actual administration fees as provided		13,042.00
	Section 9, Subsection (d) of the Florida Constitution.		
	rement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	245,000.00	
	Interest on Debt (SBE Capital Outlay Bonds)	111,500.00	
68530	SBA Sinking Fund Administration Fees	204.94	
68530	<u> </u>		
68530 64500	Accrued Interest Payable	-	254 044 00
68530 64500 42210	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	-	
68530 64500 42210 48100	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	-	1,836.68
68530 64500 42210 48100 102XX	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	-	1,836.68
68530 64500 42210 48100 102XX To record deb	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	-	351,844.89 1,836.68 3,023.37
68530 64500 42210 48100 102XX To record deb earnings, and	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.	-	1,836.68
68530 64500 42210 48100 102XX To record deb earnings, and	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	-	1,836.68
68530 64500 42210 48100 102XX To record deb earnings, and	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.	-	1,836.68 3,023.37
68530 64500 42210 48100 102XX To record deb earnings, and Reconciliation Beginning fun Plus:	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	-	1,836.68 3,023.37 3,023.37
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue	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)	-	1,836.68 3,023.37 3,023.37 351,844.89
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	1,836.68 3,023.37 3,023.37 351,844.89
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded	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	-	1,836.68 3,023.37 3,023.37 351,844.89
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	1,836.68 3,023.37 3,023.37 351,844.89
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium G	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.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the 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	-	1,836.68 3,023.37 3,023.37 351,844.89 1,836.68
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Cless: Payment of	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.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the balance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) Son proceeds In Debt Principle (SBE Capital Outlay Bonds)	-	1,836.68 3,023.37 3,023.37 351,844.89 1,836.68
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Cless: Payment of	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.  In of activity in Fund 8 - Retirement of Indebtedness: In balance as provided in prior school year I License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	-	1,836.68 3,023.37 3,023.37 351,844.89 1,836.68 - - 245,000.00 111,500.00
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less: Payment of Interest or Other Serio	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.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the balance as provided in prior school year I License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds In refunded bonds  In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	-	1,836.68 3,023.37 3,023.37 351,844.89 1,836.68 - - 245,000.00 111,500.00
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less: Payment of Other Ser- Payments	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.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the 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) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Touriside (SBE Capital Outlay Bonds)	-	1,836.68
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less: Payment of Other Serreyments Dues and	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.  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) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To T	-	1,836.68 3,023.37 3,023.37 351,844.89 1,836.68 - - 245,000.00 111,500.00
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue: Revenue: Refunded Premium of Less: Payment of Interest or Other Serr Payments Dues and Discount of	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In display the 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  In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Televices (Admin Charges - SBA) It or refunded bonds (admin and underwriter fees) In refunded bonds	-	1,836.68 3,023.37 3,023.37 351,844.89 1,836.68 - - 245,000.00 111,500.00
68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less: Payment of Other Serreyments Dues and	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In display the 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  In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Televices (Admin Charges - SBA) It or refunded bonds (admin and underwriter fees) In refunded bonds	- -	1,836.68 3,023.37 3,023.37 351,844.89 1,836.68 - - 245,000.00 111,500.00

## **Indian River State College**

ı unu / - UNE	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
NI	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
<u>Fund 8 - Reti</u>	rement of Indebtedness		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	1,351,775.41	
	Dues and Fees (Issuance costs - underwriter's discount)	450.40	
	Dues and Fees (Issuance costs - bond finance/admin charges)	3,041.94	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		1,175,000.00
	Premium on Sale of Refunding Bonds		180,267.7
	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
•	irement of Indebtedness		
Account #	Description		
tooouill #	Cash	-	
	Accrued Interest Payable		_
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end ent	•	<u>Debit</u>	Credi
	expended Plant	Debit	<u> Oreur</u>
Account #	Description		
10100	Cash - Cash Disbursements	01 104 62	
10100		91,184.63	
24500	Due from Other Agencies Other Services (Admin Charges, State Traceum)	260.70	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	360.78	
0003U 42210	Revenue - License Tag Fees Appropriation (MVLR)	-	80,294.21
48100	Revenue - Interest and Divendends (Interest Earned on MVLI	R Withheld)	11,251.20
	,		, 20 1 . 20
To record CO	&DS disbursements, investment earnings, and treasury fees		
	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Curi	rent Funds - Unrestricted		
Fund 1 - Curi Account #	rent Funds - Unrestricted  Description		
Fund 1 - Curi Account # 64500	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	7,536.00	
Fund 1 - Curi Account # 64500 42210	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,536.00	7,536.00
Fund 1 - Curi Account # 64500 42210 To record amo	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	7,536.00	7,536.00
Fund 1 - Curi Account # 64500 42210 Fo record amo	rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,536.00	7,536.00
Fund 1 - Curi Account # 64500 42210 To record amon Article XII, S	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	7,536.00	7,536.00
Fund 1 - Curi Account # 64500 42210 To record amon Article XII, S	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.	7,536.00	7,536.00
Fund 1 - Curi Account # 64500 42210 To record amon In Article XII, S Fund 8 - Reti Account #	Prent 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	7,536.00 295,000.00	7,536.00
Fund 1 - Curi Account # 64500 42210 Fo record amon n Article XII, \$ Fund 8 - Reti Account # 69000	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)		7,536.00
Fund 1 - Curi Account # 64500 42210 Fo record amon n Article XII, \$ Fund 8 - Reti Account # 69000 68530	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)	295,000.00	7,536.00
Fund 1 - Curi Account # 64500 42210 Fo record amon n Article XII, \$ Fund 8 - Reti Account # 69000 68530	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)	295,000.00 125,706.25	7,536.00
Fund 1 - Curi Account # 64500 42210 Fo record amon Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500	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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	295,000.00 125,706.25	7,536.00 414,569.79
Fund 1 - Curi Account # 64500 42210 Fo record amon n Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500	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 Accrued Interest Payable	295,000.00 125,706.25	
Fund 1 - Curi Account # 64500 42210 Fo record amen Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	295,000.00 125,706.25 241.47 -	
Fund 1 - Curi Account # 64500 42210 Fo record amen Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	295,000.00 125,706.25 241.47 -	414,569.79 -
Fund 1 - Curi Account # 64500 42210 Fo record amen Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record deb	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 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	295,000.00 125,706.25 241.47 -	414,569.79 -
Fund 1 - Curr Account # 64500 42210 To record ame n Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and	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 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	295,000.00 125,706.25 241.47 -	414,569.79 -
Fund 1 - Currence Account # 64500 42210 To record amount # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliatic Beginning fun	Pescription 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.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00
Fund 1 - Current Account # 64500 42210 To record amount # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliatic Beginning fun Plus:	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 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 I related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of the serv	295,000.00 125,706.25 241.47 -	414,569.79 6,425.00 103,194.14
Fund 1 - Curr Account # 64500 42210 Fo record amen Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record debearnings, and Reconciliations Beginning funders	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 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 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)	295,000.00 125,706.25 241.47 -	414,569.79 6,425.00 103,194.14 414,569.79
Fund 1 - Curi Account # 64500 42210 Fo record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record deb earnings, and Reconciliation Plus: Revenue Revenue	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 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)	295,000.00 125,706.25 241.47 -	414,569.79 6,425.00 103,194.14 414,569.79 (47.07
Fund 1 - Curi Account # 64500 42210 Fo record ame on Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record deb earnings, and Reconciliation Plus: Revenue Refunded	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 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	295,000.00 125,706.25 241.47 -	414,569.79 6,425.00 103,194.14 414,569.79 (47.07 1,175,000.00
Fund 1 - Curi Account # 64500 42210 Fo record amen Article XII, 5 Fund 8 - Reti Account # 639000 68530 64500 42210 48100 102XX Fo record debearnings, and Reconciliation Plus: Revenue Refunded Premium	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 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)	295,000.00 125,706.25 241.47 -	414,569.79 6,425.00 103,194.14 414,569.79 (47.07
Fund 1 - Curr Account # 64500 42210 Fo record amen Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record debearnings, and Reconciliation Beginning funder Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as 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 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 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 on refunded bonds	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00 103,194.14 414,569.79 (47.07 1,175,000.00 180,267.75
Fund 1 - Curr Account # 64500 42210 Fo record amen Article XII, 5 Fund 8 - Reti Account # 639000 68530 64500 42210 48100 102XX Fo record debearnings, and Reconciliation Beginning funder Plus: Revenue Refunded Premium Account Accou	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 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 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 on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00 103,194.14 414,569.79 (47.07 1,175,000.00 180,267.75 295,000.00
Fund 1 - Curr Account # 64500 42210 Fo record amen Article XII, 5 Fund 8 - Reti Account # 639000 68530 64500 42210 48100 102XX Fo record debearnings, and Reconciliation Beginning funder Plus: Revenue Refunded Premium (Less: Payment of Interest of	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 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 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 on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00 103,194.14 414,569.79 (47.07 1,175,000.00 180,267.75
Fund 1 - Curr Account # 64500 42210 Fo record amon n Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record debearnings, and Reconciliation Beginning fund Plus: Revenue Refunded Premium Less: Payment of Interest of Other Ser	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 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 on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) Tycices (Admin Charges - SBA)	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00 103,194.14 414,569.79 (47.07 1,175,000.00 180,267.75 295,000.00
Fund 1 - Curr Account # 64500 42210 Fo record amen Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record debearnings, and Reconciliation Beginning fund Plus: Revenue Refunded Premium Less: Payment of Other Ser Payments	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 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: Indibalance 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) Vices (Admin Charges - SBA) Is to refunded bonds escrow agent	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00 103,194.14 414,569.79 (47.07 1,175,000.00 180,267.75 295,000.00 125,706.25
Fund 1 - Current Account # 64500 42210 To record amount # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Refunded Premium Less: Payment of Other Ser 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.  Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 I 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) In Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA) Is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00 103,194.14 414,569.79 (47.07 1,175,000.00 180,267.75 295,000.00 125,706.25 241.47
Fund 1 - Current Account # 64500 42210 For record among a few field and a few	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 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 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 on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00 103,194.14 414,569.79 (47.0) 1,175,000.00 180,267.75 295,000.00 125,706.25 241.47 1,351,775.41 3,492.34
Fund 1 - Curr Account # 64500 42210 Fo record amen Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX Fo record deberatings, and Reconciliation Beginning funded Premium Revenue Refunded Premium Less: Payment of Other Ser 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. Irement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 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 on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	295,000.00 125,706.25 241.47 -	414,569.79 - 6,425.00 103,194.14 414,569.79 (47.07 1,175,000.00 180,267.75 295,000.00 125,706.25 241.47 1,351,775.41

## Florida Gateway College

<u>Debit</u>

Credit

Fund 7 - Une Account #	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 2011-2012 fiscal year.		
	rement of Indebtedness		
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		_
Refunding of :	Series 2002B for amounts maturing in 2013-2015 and		
	eries 2003A for amounts maturing in 2014-2023.		
-	•		
_	Prescription		
Account #	<u>Description</u>		
	Cash	-	
Na ac	Accrued Interest Payable		-
no accrued in	terest for the 2011-2012 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	74,121.44	
10100	Due from Other Agencies	44,000.00	
64500	Other Services (Admin Charges - State Treasury)	166.41	
5 <del>4</del> 500 58530	Interest	100.41	
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	116,202.42
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	2,085.43
	&DS disbursements, investment earnings, and treasury fees.		2,000.40
	rent Funds - Unrestricted		
	<u>Description</u>		
Account #		4 700 50	
64500	Other Services (Admin Charges - DOE)	1,769.58	4 700 5
64500 42210	Revenue - License Tag Fees Appropriation (MVLR)	1,769.58	1,769.58
64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) bunts withheld from MVLR for actual administration fees as provided	1,769.58	1,769.58
64500 42210 To record am	Revenue - License Tag Fees Appropriation (MVLR)	1,769.58	1,769.58
64500 42210 To record amoin Article XII, S	Revenue - License Tag Fees Appropriation (MVLR) bunts withheld from MVLR for actual administration fees as provided	1,769.58	1,769.58
64500 42210 To record amoin Article XII, S	Revenue - License Tag Fees Appropriation (MVLR) punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,769.58	1,769.58
64500 42210 To record amoin Article XII, \$ Fund 8 - Reti	Revenue - License Tag Fees Appropriation (MVLR) punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness	1,769.58	1,769.58
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description	1,769.58 - -	1,769.58
64500 42210 To record amoin Article XII, \$ <b>Fund 8 - Reti</b> Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) counts 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)	1,769.58 - - -	1,769.58
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) counts 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)	1,769.58 - - - -	1,769.58
64500 42210 To record amoin Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) counts 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	1,769.58 - - - -	1,769.58
64500 42210 To record amoin Article XII, 5 Fund 8 - Reti Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	1,769.58 - - - -	1,769.58 - -
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	1,769.58 - - - - -	1,769.58 - - -
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	1,769.58 - - - - -	1,769.58 - - -
64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb	Revenue - License Tag Fees Appropriation (MVLR) counts 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 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	1,769.58 - - - - -	1,769.58 - - -
64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and	Revenue - License Tag Fees Appropriation (MVLR) counts 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 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.	1,769.58 - - - - -	1,769.58
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and	Revenue - License Tag Fees Appropriation (MVLR) counts 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 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.	1,769.58 - - - - -	1,769.58
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation	Revenue - License Tag Fees Appropriation (MVLR) counts 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 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.	1,769.58 - - - - -	1,769.58 - -
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus:	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In debt Service as provided in prior school year	- - - - - -	1,769.58 - - -
54500 42210 To record amon Article XII, \$ Fund 8 - Reti Account # 59000 58530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the service of the servic		1,769.58 - - -
64500 42210 To record amon Article XII, S Fund 8 - Retination Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In of activity in Fund 8 - Retirement of Indebtedness: It cleanse Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	1,769.58 - - - - -	1,769.58 - - - -
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In delaration of the Samuel	1,769.58 - - - - -	1,769.58 - - - - -
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In of activity in Fund 8 - Retirement of Indebtedness: In other tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Bond proceeds	1,769.58 - - - - - -	1,769.58 - - - - -
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the description (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Bond proceeds On refunded bonds	1,769.58 - - - - -	1,769.58 - - - - -
64500 42210 To record ame in Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Revenue Refunded Premium Less: Payment of	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the description (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	1,769.58 - - - - -	
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Revenue Refunded Premium Less: Payment of Interest or	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: Industrial debt Service Description (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds)	1,769.58 - - - - -	1,769.58
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Refunded Premium Less: Payment of Interest of Other Ser	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the Barnings of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	1,769.58 - - - - -	1,769.58
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Refunded Premium Less: Payment of Other Ser Payments	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the service of the servic	1,769.58	1,769.58
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Refunded Premium Less: Payment of Other Ser Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) counts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the Barnings of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	1,769.58	1,769.58
64500 42210 To record amoin Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Refunded Premium Less: Payment of Other Ser Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In dialonce 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) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Telended bonds escrow agent To Telended bonds (admin and underwriter fees) The Telended bonds (admin and underwriter fees) The Telended bonds (admin and underwriter fees)	1,769.58	1,769.58
64500 42210 To record amon Article XII, Second # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Refunded Premium Less: Payment of Other Ser Payments Dues and Discount of Ending fund become serious and Discount of Ending fund because and Discount of Ending	Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In dialonce 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) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Debt (SBE Capital Outlay Bonds) To Telended bonds escrow agent To Telended bonds (admin and underwriter fees) The Telended bonds (admin and underwriter fees) The Telended bonds (admin and underwriter fees)		- - - - - - - - - - - - -

## **Lake-Sumter Community College**

	ting from bond issuance and refunding:	<u>Debit</u>	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		-
	ey bond issues for the 2011-2012 fiscal year.		
und 8 - Reti	rement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
•	Series 2002B for amounts maturing in 2013-2015 and		
efunding of S	Series 2003A for amounts maturing in 2014-2023.		
und 8 - Reti	rement of Indebtedness		
Account #	Description		
-	Cash	-	
	Accrued Interest Payable		-
No accrued ir	sterest for the 2011-2012 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
<u> 10100</u> 10100	Description Cash - Cash Disbursements	122,916.70	
10100	Due to Other Agencies	122,310.70	44,000.00
64500	Other Services (Admin Charges - State Treasury)	111.26	,
68530	Interest	-	
12210	Revenue - License Tag Fees Appropriation (MVLR)	-	
12210 18100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	- Withheld)	
12210 18100 Го record CO	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	Withheld)	
12210 18100 Го record CO	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR)	- Withheld)	76,533.36 2,494.60
42210 48100 Го record CO <del>Fund 1 - Cur</del> Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description		
42210 48100 Fo record CO Fund 1 - Cur Account # 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	Withheld)	2,494.60
42210 48100 Fo record CO Fund 1 - Cur Account # 64500 42210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		2,494.60
42210 48100 Fo record CO Fund 1 - Cur Account # 64500 42210 Fo record am	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided		2,494.60
Figure 2210 For record CO Fund 1 - Cur Account # 64500 For record am In Article XII,	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		2,494.60
42210 48100 Fo record CO Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Reti	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness		2,494.60
42210 48100 Fo record CO Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Reti Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness  Description	1,836.00	2,494.60
#2210 #8100 Fo record CO Fund 1 - Cur Account # 64500 #2210 Fo record am in Article XII, Fund 8 - Reti Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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)	1,836.00	2,494.60
#2210 #8100 Fo record CO Fund 1 - Cur Account # #4500 #2210 Fo record am In Article XII, Fund 8 - Reti Account # #39000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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)	1,836.00 30,000.00 14,750.00	2,494.60
#2210 #8100 Fo record CO Fund 1 - Cur Account # #4500 #2210 Fo record am In Article XII, Fund 8 - Reti Account # #39000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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	1,836.00	2,494.60
#2210 #8100 Fo record CO Fund 1 - Cur #64500 #2210 Fo record am in Article XII, Fund 8 - Reti #29000 #8530 #4500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00
42210 48100 Fo record CO Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	1,836.00 30,000.00 14,750.00	
42210 48100 Fo record CO Fund 1 - Cur 464500 42210 Fo record am n Article XII, Fund 8 - Reti 469000 68530 64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64
#2210 #8100 Fo record CO Fund 1 - Cur Account # 64500 #2210 Fo record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 #2210 #8100 #8100 #8100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64
#2210 #8100 Fo record CO Fund 1 - Cur #4500 #2210 Fo record am in Article XII, Fund 8 - Reti #69000 #8530 #4500 #2210 #8100 #8100 #8100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64
A2210 B8100 Fo record CO Fund 1 - Cur Account # B4500 B2210 Fo record am Article XII, Fund 8 - Reti Account # B9000 B8530 B4500 B2210 B8100 B810	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64
E2210 I8100 Fo record CO Fund 1 - Cur Account # 64500 I2210 Fo record am n Article XII, Fund 8 - Reti Account # 69000 68530 64500 I2210 I8100 I02XX Fo record delearnings, and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  **strength** Strength** Strength*	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64
E2210 I8100 Fo record CO Fund 1 - Cur Account # 64500 I2210 Fo record am n Article XII, Fund 8 - Reti Account # 69000 68530 64500 I2210 I8100 I02XX Fo record delearnings, and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64
#2210 #8100 Fo record CO Fund 1 - Cur Account # #4500 #2210 Fo record am In Article XII, Fund 8 - Reti Account # #59000 #8530 #4500 #2210 #8100 #82210 #8320 #84200 #842	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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.  On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.0 - - 44,030.64
#2210 #8100 Fo record CO Fund 1 - Cur Account # #4500 #2210 Fo record am In Article XII, Fund 8 - Reti Account # #59000 #8530 #4500 #2210 #8100 #82210 #82210 #82210 #8320 #84200	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.0 - - 44,030.64
#2210 #8100 Fo record CO Fund 1 - Cur Account # #4500 #2210 Fo record am In Article XII, Fund 8 - Reti Account # #59000 #8530 #4500 #2210 #8100 #02XX Fo record delearnings, and Reconciliation Reconciliation Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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.  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) Ibond proceeds	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.0 - - 44,030.64
AZZ10 B8100 Fo record CO Fund 1 - Cur ACCOUNT# B4500 B2210 Fo record am Article XII, Fund 8 - Reti ACCOUNT# B9000 B8530 B4500 B2210 B8100 B2210 B8100 B22X Fo record det Earnings, and Beginning fur Plus: Revenue Revenue Refunded Premium	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.0 - - 44,030.64
42210 48100 Fo record CO Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 402XX Fo record dek earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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.  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 on refunded bonds	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.0 - 44,030.64 745.0
AZZ10 B8100 Fo record CO Fund 1 - Cur ACCOUNT# B4500 B2210 Fo record am Article XII, Fund 8 - Reti ACCOUNT# B9000 B8530 B4500 B2210 B8100 B2210 B8100 B2210 B8100 B22X Fo record det Earnings, and Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 I related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Loond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.0 - 44,030.64 745.0 - 30,000.00
42210 48100 Fo record CO Fund 1 - Cur 462001 # 64500 42210 Fo record am 6 Account # 69000 68530 64500 42210 48100 402XX Fo record deberarings, and 6 Reconciliation 8 Revenue 8 Revenue 8 Refunded 9 Premium 1 Less: 9 Payment 1 Interest o	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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) Loond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.01 - 44,030.64 745.01 - 30,000.00 14,750.00
42210 48100 Fo record CO Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 402XX Fo record det earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 I related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Loond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.01 - 44,030.64 745.01 - 30,000.00 14,750.00
42210 48100 Fo record CO Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 402XX Fo record det earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser Payments	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 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 on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA)	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64
#2210 #8100 Fo record CO Fund 1 - Cur Account # #454500 #2210 Fo record am In Article XII, Fund 8 - Reti Account # #59000 #8210 #8100 #2210 #8100 #02XX Fo record dek Parnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Ser Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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.  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 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	1,836.00 30,000.00 14,750.00	2,494.60 1,836.00 44,030.64 745.01 - 44,030.64 745.01 - 30,000.00 14,750.00

accordance with GASB Statement 7.

## State College of Florida, Manatee-Sarasota

<u>Debit</u>

Credit

Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2011-2012 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		_
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
•	Series 2003A for amounts maturing in 2014-2023.		
	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
No comused i	Accrued Interest Payable		-
ino accrued i	nterest for the 2011-2012 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Una	expended Plant	<del>_</del>	
_			
Account # 10100	<u>Description</u> Cash - Cash Disbursements	302,486.16	
10100	Due from Other Agencies	302,400.10	
64500	Other Services (Admin Charges - State Treasury)	291.81	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		295,894.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	6,883.97
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cui	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,506.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		4,506.00
	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)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	-	-
	of service payments, MVLR withheld for debt service, investment direlated fees.		
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu	nd balance as provided in prior school year		-
Plus:			
	- License Tag Fees Appropriation (MVLR)		-
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	d bond proceeds on refunded bonds		<u>-</u>
Less:	on rotandou pondo		-
	of Debt Principle (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
Other Se	rvices (Admin Charges - SBA)		-
	s to refunded bonds escrow agent		-
	d fees on refunded bonds (admin and underwriter fees)		-
	on refunded bonds		<u>-</u>
Ending fund	Dalai IC <del>C</del>		<u> </u>
	g of the callable portion of the Series 2003A bond issue is not considered	d an in-substance de	feasance, in
accordance	with GASB Statement 7.		

## Miami Dade College

	ting from bond issuance and refunding:	Debit	C.FEAN
	-	Denir	<u>Credi</u>
	xpended Plant		
Account #	<u>Description</u>		
	Cash  Duos and Foos (Issuance costs, underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	_	
	Sale of Bonds - SBE/COBI Bonds		_
	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
	rement of Indebtedness		
Account #	<u>Description</u> Payments to Refunded Bond Escrow Agent	2,061,921.96	
	Dues and Fees (Issuance costs - underwriter's discount)	693.17	
	Dues and Fees (Issuance costs - bond finance/admin charges)	4,743.87	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		1,935,000.00
	Premium on Sale of Refunding Bonds		132,359.00
	CO&DS Withheld for SBE/COBI Bonds		-
•	Series 2002B for amounts maturing in 2013-2015 and		
refunding of S	Series 2003A for amounts maturing in 2014-2023.		
Fund 8 - Ret	rement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end en	ries:	Debit	Credit
	xpended Plant		
Account #	Description Cash Cash Dishursements	1 227 272 00	
10100	Cash - Cash Disbursements Due from Other Agencies	1,327,372.96	
64500	Other Services (Admin Charges - State Treasury)	- 11,026.24	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLR)		1,288,114.58
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	50,284.62
To record CC	&DS disbursements, investment earnings, and treasury fees.	·	
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	37,326.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		37,326.00
To record am	ounts withheld from MVLR for actual administration fees as provided		
n Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret			
Fund 8 - Ret Account #	rement of Indebtedness	985,000.00	
Fund 8 - Ret Account # 69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	985,000.00 197,400.00	
Fund 8 - Ret Account # 69000 68530	<u>Description</u> 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 64500	Percent of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable	197,400.00	
Fund 8 - Ret Account # 69000 68530 64500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	197,400.00 677.39 -	1,162,959.42
Fund 8 - Ret 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	197,400.00	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX	Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	197,400.00 677.39 -	1,162,959.42 - 20,250.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX Fo record del	Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	197,400.00 677.39 -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and	Percent of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 I related fees.	197,400.00 677.39 -	-
Fund 8 - Ret 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 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 I related fees.	197,400.00 677.39 -	- 20,250.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation	Percent of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 I related fees.	197,400.00 677.39 -	-
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Plus:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	197,400.00 677.39 -	20,250.00 95,375.56
Fund 8 - Ret 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 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)	197,400.00 677.39 -	95,375.56 1,162,959.42
Fund 8 - Ret 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 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)	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation 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 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)	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03 1,935,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation 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 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 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	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation 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 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 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	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03 1,935,000.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded 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 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.  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) In Debt (SBE Capital Outlay Bonds)	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03 1,935,000.00 132,359.00
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest o Other Sei	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  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) In Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA)	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03 1,935,000.00 132,359.00 985,000.00 197,400.00 677.38
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Refunded 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 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.  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) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) is to refunded bonds escrow agent	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03 1,935,000.00 132,359.00 985,000.00 197,400.00 677.38 2,061,921.96
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	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  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) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) is to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03 1,935,000.00 132,359.00 985,000.00 197,400.00 677.38
Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Refunded 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 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.  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) In Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA) Set to refunded bonds escrow agent fees on refunded bonds on refunded bonds on refunded bonds on refunded bonds	197,400.00 677.39 -	95,375.56 1,162,959.42 (132.03 1,935,000.00 132,359.00 985,000.00 197,400.00 677.38 2,061,921.96

The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in accordance with GASB Statement 7.

## North Florida Community College

Credit

<u>Debit</u>

Fund 7 - Une	expended Plant		
A	Apondou i lanc		
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 2011-2012 fiscal year.		
und 8 - Ret	irement of Indebtedness		
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		
) = f: = l:= =: = f			-
	Series 2002B for amounts maturing in 2013-2015 and		
•	Series 2003A for amounts maturing in 2014-2023.		
und 8 - Ret	irement of Indebtedness		
Account #	Description		
· ·	Cash	-	
	Accrued Interest Payable		-
No accrued in	nterest for the 2011-2012 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	expended Plant		
_			
Account #	Description	40.455.00	
10100	Cash - Cash Disbursements	46,155.66	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	78.33	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		45,369.10
48100	Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	864.8
48100	Revenue - Interest and Divendends (Interest Earned on MVLR V&DS disbursements, investment earnings, and treasury fees.	Withheld)	864.8
48100 To record CC	•	Withheld)	864.8
48100 To record CC <b>Fund 1 - Cur</b>	&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted	Withheld)	864.8
48100 To record CC Fund 1 - Cur Account #	&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description		864.8
48100 To record CC <b>Fund 1 - Cur</b> <u>Account #</u> 64500	2&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	Withheld) 690.90	
48100 To record CC <b>Fund 1 - Cur</b> Account # 64500 42210	2&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		864.8 690.9
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am	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		
48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am	2&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII,	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		
48100 To record CC Fund 1 - Cur Account # 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.		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret Account #	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		
48100 To record CC Fund 1 - Cur 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.  irement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret 69000 68530	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)		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret 69000 68530	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		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable		
48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)		
48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Ounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings		
#8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 #2210 #8100 #02XX	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)		
48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX Fo record del	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment		
48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX Fo record del	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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		
48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX Fo record delearnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Other Service Payments, MVLR withheld for debt service, investment of related fees.  On of activity in Fund 8 - Retirement of Indebtedness:		
48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Ret 639000 68530 64500 42210 48100 102XX Fo record delearnings, and Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus:	Per Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description (A) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  Den of activity in Fund 8 - Retirement of Indebtedness:  Indicated the service of the se		
48100 Fo record CC Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII, Fund 8 - Ret 639000 68530 64500 42210 48100 102XX Fo record del earnings, and Reconciliation Beginning fur Plus: Revenue	Per Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description (A) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 Description (Interest Payable (Interest Payabl		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am In Article XII, Fund 8 - Ret 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  Den of activity in Fund 8 - Retirement of Indebtedness: The delance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)		
#8100 Fo record CC Fund 1 - Cur Account # 64500 #2210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 #2210 #8100 #02XX Fo record delearnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Description MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  Den of activity in Fund 8 - Retirement of Indebtedness: Indicated the Service of Indebtedness		
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48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am n Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.  Den of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)		
48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am in Article XII, Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 Interest related fees.  Den of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds On refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)		
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 Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sei	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.  Den of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)		
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48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, 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) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Of activity in Fund 8 - Retirement of Indebtedness: Indicate the service of th		
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48100 To record CC Fund 1 - Cur Account # 64500 42210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Revenue Refunded Premium Less: Payment Interest o Other Sel Payments Dues and Discount Ending fund b	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Payment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Description Of Service payments, MVLR withheld for debt service, investment of related fees.  Description  The service payments of Indebtedness: The description of Activity in Fund 8 - Retirement of Indebtedness: The description of Debt Principle (SBE Capital Outlay Bonds) The service of Debt Principle (SBE Capital Outlay Bonds) The Debt (SBE Capital Outlay Bonds) The Debt (SBE Capital Outlay Bonds) The services (Admin Charges - SBA) The service of Telended Bonds (Admin and underwriter fees) The on refunded bonds (Admin and underwriter fees) The services on refunded bonds (Admin and underwriter fees) The services on refunded bonds (Admin and underwriter fees) The services on refunded bonds (Admin and underwriter fees)	690.90	690.9 - - - - - - - - - -

## Northwest Florida State College

	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
	xpended Plant		
Account #	<u>Description</u>		
	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2011-2012 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	312,074.79	
	Dues and Fees (Issuance costs - underwriter's discount)	103.89	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	710.97	
	Sale of Refunding Bonds		290,000.00
	Premium on Sale of Refunding Bonds		22,889.6
	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and		
efunding of S	eries 2003A for amounts maturing in 2014-2023.		
und 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	terest for the 2011-2012 fiscal year.		
ear-end ent	ries:	<u>Debit</u>	<u>Credi</u>
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	22,036.20	
	Due from Other Agencies	-	
34500	Other Services (Admin Charges - State Treasury)	151.62	
88530	Interest	_	
-	Revenue - License Tag Fees Appropriation (MVLR)	NACAL LAN	•
18100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)	R Withheld)	
18100 Го record CO	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.	R Withheld)	
Fund 1 - Curr	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted	R Withheld)	•
48100 Fo record CO Fund 1 - Curr Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description		18,006.66 4,181.16
48100 Fo record CO Fund 1 - Curr Account # 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)	R Withheld) 2,951.24	4,181.16
18100 Fo record COG Fund 1 - Curr Account # 64500 12210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		4,181.16
88100 For record COG Fund 1 - Curr Account # 64500 62210 For record amo	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE)		4,181.16
B100 Fo record COG Fund 1 - Curr Account # B4500 B2210 Fo record amon Article XII, S	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  Tent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		4,181.16
48100 Fo record COG Fund 1 - Curr Account # 64500 42210 Fo record amon n Article XII, \$ Fund 8 - Reti	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees.  **ent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  **rement of Indebtedness**		4,181.16
#8100 Fo record COG Fund 1 - Curr Account # 64500 #2210 Fo record amon Article XII, \$ Fund 8 - Retir Account #	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees.  **ent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  **rement of Indebtedness**  Description	2,951.24	4,181.16
88100 Fo record COG Fund 1 - Curr Account # 64500 Fo record amon Article XII, S Fund 8 - Retin Account # 69000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees.  **ent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Dounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  **rement of Indebtedness**		4,181.16
88100 Fo record COG Fund 1 - Curr Account # 64500 Fo record amon Article XII, S Fund 8 - Retin Account # 69000 68530	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.  **ent 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.  **rement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	2,951.24	4,181.16
#8100 Fo record COG Fund 1 - Curr Account # 64500 Fo record amon Article XII, \$ Fund 8 - Retin Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR) &DS disbursements, investment earnings, and treasury fees.  **ent 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.  **rement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable	2,951.24 140,000.00 38,618.75	4,181.16 2,951.2 <sup>2</sup>
#8100 Fo record COG Fund 1 - Curr Account # 64500 Fo record amon Article XII, \$ Fund 8 - Retin Account # 69000 68530 64500	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **ent 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.  **rement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	2,951.24 140,000.00 38,618.75 102.39	4,181.16 2,951.2 <sup>2</sup>
48100 Fo record COG Fund 1 - Curr Account # 64500 42210 Fo record amon Article XII, \$ Fund 8 - Retir Account # 69000 68530 64500 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &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.  **rement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	2,951.24 140,000.00 38,618.75	2,951.24 175,791.10
#8100 Fo record COG Fund 1 - Curr Account # 64500 #2210 Fo record ame on Article XII, \$ Fund 8 - Retir Account # 69000 68530 64500 #2210 #8100 #22X	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF) &DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **punts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	2,951.24 140,000.00 38,618.75 102.39	2,951.2 <sup>2</sup>
B8100 Fo record COG Fund 1 - Curr Account # 64500 I2210 Fo record ame n Article XII, \$ Fund 8 - Retir Account # 69000 68530 64500 I2210 I8100 I02XX Fo record deb	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **Tent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  punts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  **Tement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment	2,951.24 140,000.00 38,618.75 102.39	2,951.24 175,791.10
B8100 Fo record COo Fund 1 - Curr Account # B4500 Fo record amo n Article XII, S Fund 8 - Retin Account # B9000 B8530 B4500 Full B100 B100 B100 B100 B100 B100 B100 B100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)  &DS disbursements, investment earnings, and treasury fees.  **ent Funds - Unrestricted**  **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Dunts 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 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.	2,951.24 140,000.00 38,618.75 102.39	2,951.2 <sup>2</sup>
B8100 Fo record COG Fund 1 - Curr Account # 64500 Fo record amon Article XII, S Fund 8 - Retin Account # 69000 68530 64500 Fund 8 - Retin Count # 69000 Fund 8 - Retin Fund 8	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)  &DS disbursements, investment earnings, and treasury fees.  **ent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Dunts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  **In of activity in Fund 8 - Retirement of Indebtedness:**	2,951.24 140,000.00 38,618.75 102.39	4,181.16 2,951.24 175,791.10 - 2,950.00
B8100 Fo record COG Fund 1 - Curr Account # 64500 Fo record amon Article XII, S Fund 8 - Retin Account # 69000 Forecord amon Article XII, S Fund 8 - Retin Account # 69000 Forecord amon Article XII, S Fund 8 - Retin Account # 69000 Forecord deb Forecord	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)  &DS disbursements, investment earnings, and treasury fees.  **ent Funds - Unrestricted**  **Description** Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  **Dunts 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 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.	2,951.24 140,000.00 38,618.75 102.39	4,181.16 2,951.24 175,791.10 - 2,950.00
B8100 Fo record COG Fund 1 - Curr Account # B4500 I2210 Fo record amon Article XII, S Fund 8 - Retin Account # B9000 B8530 B4500 I2210 B8100 B8100 I2210 B8100 B81	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &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.  **Tement of Indebtedness**  **Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It 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	2,951.24 140,000.00 38,618.75 102.39	2,951.24 175,791.10 - 2,950.00
B8100 Fo record COG Fund 1 - Curr Account # B4500 B2210 Fo record amon Article XII, S Fund 8 - Retin Account # B9000 B8530 B4500 B2210 B8100 B8210 B8100 B82210 B8100 B8230 B84500 B8210 B8100 B8210 B8100 B8210 B8100 B8210 B8100 B8210 B8100 B	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)  &DS disbursements, investment earnings, and treasury fees.  **ent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Dunts 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  **In of activity in Fund 8 - Retirement of Indebtedness:**	2,951.24 140,000.00 38,618.75 102.39	2,951.24 175,791.10 2,950.00 21,984.88 175,791.10
B8100 Fo record COG Fund 1 - Curr Account # 64500 Fo record amon Article XII, \$ Fund 8 - Retin Account # 69000 68530 64500 Forecord deb earnings, and Reconciliation Beginning fun Plus: Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **Pent 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.  **Perment of Indebtedness**  **Description**  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  **Interest Tag Fees Appropriation (MVLR)*  License Tag Fees Appropriation (MVLR)  - Interest and Divendends (SBA Sinking Fund Interest Earnings)  bond proceeds	2,951.24 140,000.00 38,618.75 102.39	2,951.2 <sup>2</sup> 2,951.2 <sup>2</sup> 2,950.00 21,984.88 175,791.10 (19.9) 290,000.00
#8100 Fo record COo Fund 1 - Curr Account # 64500 #2210 Fo record amo n Article XII, \$ Fund 8 - Retir Account # 69000 #8230 #42210 #8100 #02XX Fo record deb earnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium of	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF)  &DS disbursements, investment earnings, and treasury fees.  ent 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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: In displaying the SBA Sinking Fund Interest Earnings)  License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	2,951.24 140,000.00 38,618.75 102.39	2,951.24 2,951.24 2,950.00 21,984.88 175,791.10 (19.9) 290,000.00
#8100 Fo record COo Fund 1 - Curr Account # 64500 fo record amo n Article XII, \$ Fund 8 - Retin Account # 69000 68530 64500 #2210 #8100 #02XX Fo record deb parnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium of Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **Pent Funds - Unrestricted**  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)  Description  Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation fees as provided Section 9, Subsection (d) of the Florida Constitution.  **Terment of Indebtedness**  Description  Payment of Debt Principle (SBE Capital Outlay Bonds)  Interest on Debt (SBE Capital Outlay Bonds)  SBA Sinking Fund Administration Fees  Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)  SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness:  It displays the service of the service	2,951.24 140,000.00 38,618.75 102.39	2,951.24 2,951.24 2,950.00 21,984.88 175,791.10 (19.9) 290,000.00 22,889.68
B8100 Forecord COG Fund 1 - Curr Account # B4500 I2210 Forecord amon Article XII, S Fund 8 - Retin Account # B9000 B8530 B4500 B2210 B8100 B8210 B8100 B8210 B8100 B8210 B8100 B8210 B8100 B8100 B8210	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **ent 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.  **rement of Indebtedness**  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness:  It displays the service of t	2,951.24 140,000.00 38,618.75 102.39	2,951.2 <sup>2</sup> 2,951.2 <sup>2</sup> 2,950.00 21,984.88 175,791.10 (19.9) 290,000.00 22,889.65
48100 Fo record COG Fund 1 - Curr Account # 64500 42210 Fo record amon Article XII, \$ Fund 8 - Retin Account # 69000 68530 64500 42210 48100 42210 48100 102XX Fo record debearnings, and Reconciliation Beginning fun Plus: Revenue - Revenue - Revenue - Refunded Premium of Less: Payment of Interest or	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **Tent 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.  **Tement of Indebtedness**  **Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  **In of activity in Fund 8 - Retirement of Indebtedness:* It 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)	2,951.24 140,000.00 38,618.75 102.39	2,951.24 2,951.24 2,951.24 21,984.88 175,791.10 (19.96 290,000.00 22,889.65 140,000.00 38,618.75
B8100 Fo record COo Fund 1 - Curr Account # B4500 Fo record amo n Article XII, S Fund 8 - Retin Account # B9000 B8530 B4500 Forecord deb earnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium of Less: Payment of Interest or Other Ser	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **Tent 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.  **Tement of Indebtedness**  **Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  **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) To Debt (SBE Capital Outlay Bonds)	2,951.24 140,000.00 38,618.75 102.39	2,951.2 <sup>2</sup> 2,951.2 <sup>2</sup> 2,950.00 21,984.88 175,791.10 (19.90 290,000.00 22,889.65 140,000.00 38,618.75 102.33
#8100 Fo record COo Fund 1 - Curr Account # 64500 #2210 Fo record ame on Article XII, \$ Fund 8 - Retin Account # 69000 #2210 #8100 #2210 #8100 #02XX Fo record deb parnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium of Less: Payment of Interest or Other Sen Payments	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **Tent 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.  **Tement of Indebtedness**  **Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  **In of activity in Fund 8 - Retirement of Indebtedness:* It 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)	2,951.24 140,000.00 38,618.75 102.39	2,951.24 2,951.24 175,791.10 2,950.00 21,984.88 175,791.10 (19.96 290,000.00 22,889.65 140,000.00 38,618.75 102.36 312,074.79
#8100 Fo record COo Fund 1 - Curr Account # 64500 #2210 Fo record ame on Article XII, \$ Fund 8 - Retin Account # 69000 #8210 #8100 #82210 #82210 #8	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF &DS disbursements, investment earnings, and treasury fees.  **ent 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.  **rement of Indebtedness**  **Description** Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.**  **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) To Debt (SBE Capital Outlay Bonds) To Telunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) The refunded bonds in refunded bonds (admin and underwriter fees)	2,951.24 140,000.00 38,618.75 102.39	2,951.24 2,951.24 175,791.10 2,950.00 21,984.88 175,791.10 (19.96 290,000.00 22,889.65

accordance with GASB Statement 7.

## Palm Beach State College

<u>Debit</u>

Credit

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		-
No new mone	y bond issues for the 2011-2012 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	- -	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash Accrued Interest Payable	-	
No accrued in	Accrued Interest Payable terest for the 2011-2012 fiscal year.		-
	·		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	344,481.70	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	- 1,349.73	
68530	Interest	1,549.75	
42210	Revenue - License Tag Fees Appropriation (MVLR)		330,295.82
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	15,535.61
	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Curi	rent Funds - Unrestricted		
Account #	<u>Description</u>	44 500 00	
64500 42210	Other Services (Admin Charges - DOE)  Revenue - License Tag Fees Appropriation (MVLR)	11,532.00	11,532.00
	bunts withheld from MVLR for actual administration fees as provided		11,552.00
	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)	265,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	168,300.00	
64500	SBA Sinking Fund Administration Fees	248.70	
12210	Accrued Interest Payable  Peyenue - License Tag Fees Appropriation (MV/LP)	-	426 072 4 <u>9</u>
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	48.48	426,972.18 -
102XX	Investments - Cash Equivalent (SBA)	.5.10	6,625.00
	t service payments, MVLR withheld for debt service, investment		
earnings, and	related fees.		
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fun Plus:	d balance as provided in prior school year		92,645.42
	- License Tag Fees Appropriation (MVLR)		426,972.18
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		(48.48)
	bond proceeds on refunded bonds		-
Less:			
	of Debt Principle (SBE Capital Outlay Bonds)		265,000.00
	n Debt (SBE Capital Outlay Bonds)		168,300.00
	vices (Admin Charges - SBA)		248.70
	to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		-
	on refunded bonds		-
Ending fund b	alance		86,020.42
The refunding	of the callable portion of the Series 2003A bond issue is not consider	ed an in-substance de	feasance, in
	rith GASB Statement 7.		

## Pasco-Hernando Community College

Credit

<u>Debit</u>

Fund 7 - Und	expended Plant		
Account #	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2011-2012 fiscal year.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		_
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
•	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
	tirement of Indebtedness		
Account #	<u>Description</u> Cash	-	
	Accrued Interest Payable	-	-
No accrued i	nterest for the 2011-2012 fiscal year.		
Year-end en	·	Debit	Credit
		Debit	Credit
•	expended Plant		
Account #	Description	400 007 40	
10100	Cash - Cash Disbursements Due from Other Agencies	138,987.18	
64500	Other Services (Admin Charges - State Treasury)	555.62	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		133,286.52
48100	Revenue - Interest and Divendends (Interest Earned on MVLR D&DS disbursements, investment earnings, and treasury fees.	Withheld)	6,256.28
	•		
	rrent Funds - Unrestricted		
<u>Account #</u> 64500	<u>Description</u> Other Services (Admin Charges - DOE)	4,644.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	4,044.00	4,644.00
_	nounts withheld from MVLR for actual administration fees as provided		1,011100
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	70,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	102,950.00	
64500	SBA Sinking Fund Administration Fees	99.99	
42210	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	-	171,669.48
48100	SBA Sinking Fund Earnings	19.49	-
102XX	Investments - Cash Equivalent (SBA)		1,400.00
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	d related fees.		
Reconciliati	on of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fu Plus:	nd balance as provided in prior school year		51,406.73
Revenue	- License Tag Fees Appropriation (MVLR)		171,669.48
	e - Interest and Divendends (SBA Sinking Fund Interest Earnings)		(19.49)
	d bond proceeds on refunded bonds		-
Less:	i on retallaca policio		-
	of Debt Principle (SBE Capital Outlay Bonds)		70,000.00
Interest of	on Debt (SBE Capital Outlay Bonds)		102,950.00
	ervices (Admin Charges - SBA)		99.99
	s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		-
	o resunded bonds (aamin and underwriter lees)		-
Ending fund		_	50,006.73
	g of the callable portion of the Series 2003A bond issue is not considered with GASB Statement 7.	d an in-substance de	feasance, in
accordance	WILL UAGD Statement 1.		

## Pensacola State College

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended 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 2011-2012 fiscal year.		
	•		
Fund 8 - Reti	rement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		_
	Premium on Sale of Refunding Bonds		_
	CO&DS Withheld for SBE/COBI Bonds		_
Pefunding of	Series 2002B for amounts maturing in 2013-2015 and		
U	Series 2003A for amounts maturing in 2014-2023.		
returnaling of S	beries 2003A for amounts maturing in 2014-2023.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
<u>/ 100001111 // // // // // // // // // // // //</u>	Cash	_	
	Accrued Interest Payable		_
No accrued in	terest for the 2011-2012 fiscal year.		
140 acciaca in	nerest for the 2011 2012 hotal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 7 Una	vnended Plant		
	xpended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	78,484.89	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	616.52	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		71,333.60
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	(Withheld)	7,767.81
		vviu ii icia <i>j</i>	1,101.01
		· vviumcia)	7,707.01
To record CO	&DS disbursements, investment earnings, and treasury fees.	· vviumoidy	7,707.01
To record CO		Willing	7,707.01
To record CO Fund 1 - Curi	&DS disbursements, investment earnings, and treasury fees.	· vviiineld)	7,707.01
To record CO Fund 1 - Curr Account #	&DS disbursements, investment earnings, and treasury fees.	6,591.78	7,707.01
To record CO Fund 1 - Curi Account # 64500	&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description		6,591.78
To record CO Fund 1 - Curr Account # 64500 42210	&DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)		
To record CO Fund 1 - Curr Account # 64500 42210 To record amo	&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		
To record CO Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, S	&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.		
To record CO  Fund 1 - Curr  Account #  64500  42210  To record ame in Article XII, S	&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		
Fund 1 - Curr Account # 64500 42210 To record amoin Article XII, S Fund 8 - Reti	&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.		
To record CO- Fund 1 - Curr Account # 64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account #	&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.  rement of Indebtedness  Description	6,591.78	
To record CO- Fund 1 - Curi Account # 64500 42210 To record amo in Article XII, \$ Fund 8 - Reti Account # 69000	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	6,591.78	
To record CO. Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	6,591.78 260,000.00 107,700.00	
To record CO. Fund 1 - Curr Account # 64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	6,591.78	
To record CO. Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable	6,591.78 260,000.00 107,700.00	6,591.78
To record CO.  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	260,000.00 107,700.00 210.58	
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500 42210 48100	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	6,591.78 260,000.00 107,700.00	6,591.78 361,526.62
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500 42210 48100 102XX	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	260,000.00 107,700.00 210.58	6,591.78
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500  42210 48100 102XX To record deb	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	260,000.00 107,700.00 210.58	6,591.78 361,526.62
To record CO.  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$ Fund 8 - Reti  Account # 69000 68530 64500  42210 48100 102XX To record deb	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	260,000.00 107,700.00 210.58	6,591.78 361,526.62
To record CO.  Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.	260,000.00 107,700.00 210.58	6,591.78 361,526.62
To record CO.  Fund 1 - Curr  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  On of activity in Fund 8 - Retirement of Indebtedness:	260,000.00 107,700.00 210.58	361,526.62 - 6,425.00
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, 3  Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and  Reconciliatic  Beginning fun	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.	260,000.00 107,700.00 210.58	6,591.78 361,526.62
To record CO.  Fund 1 - Curr  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500 42210 48100 102XX To record deb earnings, and  Reconciliation  Plus:	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of Indebtedness of Indebtedness: Indicated the service of Indebtedness of Indebtedness of Indicated the service of Indebtedness of Indicated the Indic	260,000.00 107,700.00 210.58	361,526.62 6,425.00 46,416.37
To record CO.  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, 3  Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and  Reconciliation Beginning fun Plus: Revenue	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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR)	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62
To record CO.  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500  42210 48100 102XX To record debearnings, and  Reconciliation  Beginning fun Plus: Revenue Revenue	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  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)	260,000.00 107,700.00 210.58	361,526.62 6,425.00 46,416.37
To record CO.  Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Refunded	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  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	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500  42210 48100 102XX To record debearnings, and  Reconciliation  Beginning fund  Plus:  Revenue  Revenue  Refunded  Premium	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  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)	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500  42210 48100 102XX To record debearnings, and  Reconciliation Beginning fun Plus: Revenue Refunded Premium Less:	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment related fees.  Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62 (41.04
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500  42210 48100 102XX To record debearnings, and  Reconciliation  Beginning fund  Plus: Revenue Refunded Premium Eless: Payment of	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  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 on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62 (41.04
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, \$  Fund 8 - Reti  Account # 69000 68530 64500  42210 48100 102XX To record debe earnings, and  Reconciliation  Beginning fund Plus: Revenue Refunded Premium Interest on	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 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)	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62 (41.04
To record CO  Fund 1 - Curi  Account # 64500 42210 To record ame in Article XII, S  Fund 8 - Reti  Account # 69000 68530 64500  42210 48100 102XX To record debe earnings, and  Reconciliation  Beginning fun Plus: Revenue Refunded Premium Less: Payment of Interest of Other Ser	ADS disbursements, investment earnings, and treasury fees.  Tent 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.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment related fees.  Out of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds  Of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Vices (Admin Charges - SBA)	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62 (41.04
To record CO.  Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debe earnings, and Reconciliation Beginning fun Plus: Revenue Refunded Premium Less: Payment of Interest or Other Ser Payments	ADS disbursements, investment earnings, and treasury fees.  Tent 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.  Tement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  The of activity in Fund 8 - Retirement of Indebtedness: Indicate the bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62 (41.04
To record CO.  Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debe earnings, and  Reconciliation Beginning fund Plus: Revenue Refunded Premium Less: Payment of Interest or Other Ser Payments Dues and	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at 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) bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) and Debt (SBE Capital Outlay Bonds) bytices (Admin Charges - SBA) at to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62 (41.04
To record CO.  Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, \$ Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and  Reconciliation Beginning fun Plus: Revenue Refunded Premium Less: Payment of Interest or Other Ser Payments Dues and Discount of	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  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) 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 fees on refunded bonds (admin and underwriter fees) on refunded bonds	260,000.00 107,700.00 210.58	6,591.78  361,526.62  6,425.00  46,416.37  361,526.62 (41.04  - 260,000.00 107,700.00 210.58
To record CO.  Fund 1 - Curi Account # 64500 42210 To record ame in Article XII, S Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debe earnings, and  Reconciliation Beginning fun Plus: Revenue Refunded Premium Less: Payment of Interest or Other Ser Payments Dues and	&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.  rement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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.  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) 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 fees on refunded bonds (admin and underwriter fees) on refunded bonds	260,000.00 107,700.00 210.58	6,591.78 361,526.62 6,425.00 46,416.37 361,526.62 (41.04

## **Polk State College**

<u>Debit</u>

**Credit** 

Fund 7 - Unex Account #			
Account #	cpended Plant		
*	<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 2011-2012 fiscal year.		
<u>Fund 8 - Retir</u>	ement of Indebtedness		
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		-
Dofunding ( )	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and		
•	eries 2003A for amounts maturing in 2014-2023.		
	rement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued in	terest for the 2011-2012 fiscal year.		
Year-end entr		<u>Debit</u>	Credit
	pended Plant		
Account # 10100	Description Cash - Cash Disbursements	175,115.52	
10100	Due from Other Agencies	170,110.02	
64500	Other Services (Admin Charges - State Treasury)	930.56	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		170,113.12
48100	Revenue - Interest and Divendends (Interest Earned on MVLR)	Withheld)	5,932.96
To record CO	RDS disbursements, investment earnings, and treasury fees.	·	
Fund 1 - Curr	ent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	4,404.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	.,	4,404.00
To record amo	ounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
	ement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	90,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	31,250.00	
64500	SBA Sinking Fund Administration Fees	69.36	
<del>-</del>	Accrued Interest Payable	-	
	Revenue - License Tag Fees Appropriation (MVLR)		119,082.88
42210	SBA Sinking Fund Earnings	13.52	-
			2,250.00
48100 102XX	Investments - Cash Equivalent (SBA)		_,
48100 102XX To record deb	Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment		_,
48100 102XX To record deb	Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment		_,
48100 102XX To record deb earnings, and	Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees.		-,
48100 102XX To record deb earnings, and Reconciliatio	Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees.  n of activity in Fund 8 - Retirement of Indebtedness:		
48100 102XX To record deb earnings, and Reconciliatio Beginning fund	Investments - Cash Equivalent (SBA) t service payments, MVLR withheld for debt service, investment related fees.		
48100 102XX To record debrearnings, and Reconciliation Beginning fund Plus:	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		16,774.88
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue -	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)		16,774.88 119,082.88 (13.52
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue -	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		16,774.88 119,082.88
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded	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)		16,774.88 119,082.88
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded	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		16,774.88 119,082.88
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded Premium of Less: Payment of	Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds)		16,774.88 119,082.88 (13.52 - - 90,000.00
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Revenue - Refunded Premium of Less: Payment of Interest on	Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds) If Debt (SBE Capital Outlay Bonds)		16,774.88 119,082.88 (13.52 - - 90,000.00 31,250.00
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest on	Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds) If Debt (SBE Capital Outlay Bonds) If Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)		16,774.88 119,082.88 (13.52 - - 90,000.00
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv	Investments - Cash Equivalent (SBA)  It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness:  It 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  If Debt Principle (SBE Capital Outlay Bonds)  If Debt (SBE Capital Outlay Bonds)  If Debt (SBE Capital Outlay Bonds)  If Oedd (SBE Capital Outlay Bonds)		16,774.88 119,082.88 (13.52 - - 90,000.00 31,250.00
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv Payments Dues and	Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and proceeds In refunded bonds In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)		16,774.88 119,082.88 (13.52 - - 90,000.00 31,250.00
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv Payments Dues and Discount of	Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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) In refunded bonds  In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In refunded bonds escrow agent Interest Earnings) Interest Earnings (SBE Capital Outlay Bonds) In		16,774.88 119,082.88 (13.52 - - 90,000.00 31,250.00 69.36
48100 102XX To record debrearnings, and Reconciliatio Beginning function Plus: Revenue - Refunded Premium of Less: Payment of Interest on Other Serv Payments Dues and	Investments - Cash Equivalent (SBA) It service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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) In refunded bonds  In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In refunded bonds escrow agent Interest Earnings) Interest Earnings (SBE Capital Outlay Bonds) In		16,774.88 119,082.88 (13.52 - - 90,000.00 31,250.00

St. Johns River State College

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

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		- -
No new mone	by bond issues for the 2011-2012 fiscal year.		
	rement of Indebtedness		
Account #	Description		
Account n	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		-
Pofunding of	CO&DS Withheld for SBE/COBI Bonds Series 2002B for amounts maturing in 2013-2015 and		-
_	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
•	-		
	Peneription		
Account #	Description Cash	_	
	Accrued Interest Payable	-	_
No accrued in	terest for the 2011-2012 fiscal year.		
	·	<b>-</b>	
Year-end ent		<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	xpended Plant		
Account #	<u>Description</u>	107.100.10	
10100	Cash - Cash Disbursements	197,198.48	
64500	Due from Other Agencies Other Services (Admin Charges - State Treasury)	224.30	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		193,454.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	3,968.78
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,946.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		2,946.00
	ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
	·		
	rement of Indebtedness		
Account #	Description  Powment of Debt Principle (SPE Capital Outley Rends)		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	-	
88530	SBA Sinking Fund Administration Fees	-	
	Accrued Interest Payable	-	
64500	Revenue - License Tag Fees Appropriation (MVLR)	-	-
64500 42210 48100	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	- -	-
64500 42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- - -	- - -
64500 42210 48100 102XX To record deb	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment	- - -	-
64500 42210 48100 102XX To record deb earnings, and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment related fees.	-	
64500 42210 48100 102XX To record deb 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	- -	-
64500 42210 48100 102XX To record debearnings, and Reconciliation	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment related fees.	-	-
64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fur Plus:	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment related fees.  an of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	-	-
64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fur Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment related fees.  an of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	- - -	-
64500 42210 48100 102XX To record debearnings, 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 related fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	-	- - -
64500  42210  48100  102XX  To record delearnings, and  Reconciliation  Beginning fun  Plus:  Revenue  Revenue  Refunded	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment related fees.  an of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	-	- - - -
64500  42210  48100  102XX  To record delearnings, and  Reconciliation  Beginning fun  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 related fees.  on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	-	- - - - - - - -
Reconciliation Beginning fun 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.  on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	-	- - - - - - - -
64500  42210  48100  102XX To record debearnings, and  Reconciliation  Beginning fun  Plus:  Revenue  Revenue  Refunded  Premium  Less:  Payment  Interest of	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at 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) in Debt (SBE Capital Outlay Bonds)	-	- - - - - - - - -
42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at 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) in Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)	-	- - - - - - - - - - -
42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Ser	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at 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) an Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) at to refunded bonds escrow agent	-	- - - - - - - - - - -
42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Ser Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at 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) an Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) at to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	-	- - - - - - - - - - - - -
64500  42210  48100  102XX To record debearnings, and  Reconciliation  Beginning fun  Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Ser Payments Dues and	Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) at 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) an Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA) at to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	-	- - - - - - - - - - - - - - -

accordance with GASB Statement 7.

St. Petersburg College

Entries resul			
	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	xpended Plant		
Account #	Description		
	Cash  Dues and Feee (leguanes 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		-
Na mass mana	Premium on Sale of Bonds		-
	ey bond issues for the 2011-2012 fiscal year.		
	irement of Indebtedness		
Account #	Description Payments to Refunded Bond Escrow Agent	286,863.15	
	Dues and Fees (Issuance costs - underwriter's discount)	96.72	
	Dues and Fees (Issuance costs - bond finance/admin charges)	661.93	
	Discounts on Refunding Bonds	-	070 000 00
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		270,000.00 17,621.80
	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
refunding of S	Series 2003A for amounts maturing in 2014-2023.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash	-	
No accrued in	Accrued Interest Payable nterest for the 2011-2012 fiscal year.		-
	·		
Year-end ent		<u>Debit</u>	Credit
<u>Fund 7 - Une</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements Due from Other Agencies	272,399.84	
64500	Other Services (Admin Charges - State Treasury)	2,308.20	
68530	Interest	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)	NACO I IN	
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	258,663.20 16,044.84
48100 To record CO	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	R Withheld)	
48100 To record CO <b>Fund 1 - Cu</b> rr	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted	R Withheld)	
48100 To record CO <b>Fund 1 - Cur</b> n Account #	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.	R Withheld)	
48100 To record CO Fund 1 - Curi Account # 64500 42210	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	·	16,044.84
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record amo	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided	·	16,044.84
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record am in Article XII,	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	·	16,044.84
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record am in Article XII, \$ Fund 8 - Reti	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	·	16,044.84
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record am in Article XII, \$ Fund 8 - Reti Account #	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness Description	11,910.00	16,044.84
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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)	11,910.00 345,000.00	16,044.84
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record amoin Article XII, 3 Fund 8 - Reti Account # 69000 68530	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  rement of Indebtedness Description	11,910.00	16,044.84
48100 To record CO Fund 1 - Curl Account # 64500 42210 To record amoin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 Accrued Interest Payable	11,910.00 345,000.00 184,962.50	16,044.84
48100 To record CO Fund 1 - Curl Account # 64500 42210 To record amoin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	11,910.00 345,000.00 184,962.50 304.88	16,044.84
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	11,910.00 345,000.00 184,962.50	16,044.84 11,910.00 523,426.80
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record deb	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  **rent Funds - Unrestricted**  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 - 6,900.00
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record ame in Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus:	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 I related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of the service o	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 - 6,900.00
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record ame in Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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)	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 6,900.00 97,709.21 523,426.80
48100 To record CO Fund 1 - Curr Account # 64500 42210 To record ame in Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 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)	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 6,900.00 97,709.21 523,426.80 (59.42
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amoin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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)	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 6,900.00 97,709.21 523,426.80 (59.42 270,000.00
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fund Plus: Revenue Refunded Premium Less:	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 on refunded bonds	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 11,910.00 6,900.00 97,709.21 523,426.80 (59.42 270,000.00 17,621.80
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fund Plus: Revenue Refunded Premium Less: Payment	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 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 on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 6,900.00 97,709.21 523,426.80 (59.42 270,000.00 17,621.80 345,000.00
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning fund Plus: Revenue Refunded Premium Less: Payment of Interest of	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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: Indibalance 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)	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 - 6,900.00 97,709.21 523,426.80 (59.42 270,000.00 17,621.80 345,000.00 184,962.50
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Plus: Revenue Refunded Premium Less: Payment of Interest of Other Ser	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 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 on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 - 6,900.00 97,709.21 523,426.80 (59.42 270,000.00 17,621.80 345,000.00 184,962.50 304.88
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning funder Plus: Revenue Refunded Premium Less: Payment of Other Ser Payments Dues and	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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 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) vices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 6,900.00 97,709.21 523,426.80 (59.42 270,000.00 17,621.80 345,000.00
48100 To record CO Fund 1 - Curi Account # 64500 42210 To record amin Article XII, 3 Fund 8 - Reti Account # 69000 68530 64500 42210 48100 102XX To record debearnings, and Reconciliation Beginning funder Plus: Revenue Refunded Premium Less: Payment of Other Ser Payments Dues and	Revenue - Interest and Divendends (Interest Earned on MVLR &DS disbursements, investment earnings, and treasury fees.  rent Funds - Unrestricted  Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) 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 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.  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) vices (Admin Charges - SBA) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	11,910.00 345,000.00 184,962.50 304.88	16,044.84 11,910.00 523,426.80 - 6,900.00 97,709.21 523,426.80 (59.42 270,000.00 17,621.80 345,000.00 184,962.50 304.88 286,863.15

The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in accordance with GASB Statement 7.

## Santa Fe College

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

accordance with GASB Statement 7.

spended Plant		
D : ::		
<u>Description</u>		
Cash	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
· · · · · · · · · · · · · · · · · · ·	-	
	-	
		-
		-
bond issues for the 2011-2012 fiscal year.		
ement of Indebtedness		
<u>Description</u>		
Payments to Refunded Bond Escrow Agent	648,545.15	
Dues and Fees (Issuance costs - underwriter's discount)	214.93	
	1,470.97	
	-	
		600,000.0
•		50,231.0
		-
<u>~</u>		
eries 2003A for amounts maturing in 2014-2023.		
ement of Indebtedness		
<u>Description</u>		
Cash	-	
Accrued Interest Payable		-
erest for the 2011-2012 fiscal year.		
ies:	<u>Debit</u>	Credi
	229 855 52	
	229,000.02	
	1 419 92	
Interest	-, 110.02	
		220,872.56
	Withheld)	10,402.88
•	,	
ent Funds - Unrestricted		
Posscription		
Description	7 722 00	
Description Other Services (Admin Charges - DOE)	7,722.00	7 722 00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	7,722.00	7,722.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided	7,722.00	7,722.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.	7,722.00	7,722.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness	7,722.00	7,722.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description		7,722.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds)	235,000.00	7,722.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	235,000.00 55,881.25	7,722.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	235,000.00	7,722.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable	235,000.00 55,881.25	
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	235,000.00 55,881.25 166.71 -	7,722.00 286,205.44
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	235,000.00 55,881.25	286,205.44 -
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	235,000.00 55,881.25 166.71 -	
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	235,000.00 55,881.25 166.71 -	286,205.44 -
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.	235,000.00 55,881.25 166.71 -	286,205.44 -
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness:	235,000.00 55,881.25 166.71 -	286,205.44 - 4,875.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.	235,000.00 55,881.25 166.71 -	286,205.44 -
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year	235,000.00 55,881.25 166.71 -	286,205.44 - 4,875.00 35,391.27
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR)	235,000.00 55,881.25 166.71 -	286,205.44 - 4,875.00 35,391.27 286,205.44
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	235,000.00 55,881.25 166.71 -	286,205.44 4,875.00 35,391.27 286,205.44 (32.4)
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds	235,000.00 55,881.25 166.71 -	286,205.44 - 4,875.00 35,391.27 286,205.44 (32.4) 600,000.00
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	235,000.00 55,881.25 166.71 -	286,205.44 4,875.00 35,391.27 286,205.44 (32.4)
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  The sement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  The of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Fond proceeds Find Fund Balance as provided bonds	235,000.00 55,881.25 166.71 -	286,205.44 - 4,875.00 35,391.27 286,205.44 (32.44 600,000.00 50,231.05
Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) and proceeds an refunded bonds  If Debt Principle (SBE Capital Outlay Bonds)	235,000.00 55,881.25 166.71 -	286,205.44 4,875.00 35,391.27 286,205.44 (32.44 600,000.00 50,231.05 235,000.00
Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Cond proceeds In refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)	235,000.00 55,881.25 166.71 -	286,205.44 4,875.00 35,391.27 286,205.44 (32.44 600,000.00 50,231.05 235,000.00 55,881.25
Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Dices (Admin Charges - SBA)	235,000.00 55,881.25 166.71 -	286,205.44 4,875.00 35,391.27 286,205.44 (32.44 600,000.00 50,231.05 235,000.00 55,881.25 166.7
Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided section 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It balance as provided in prior school year  License Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Cond proceeds In refunded bonds  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds)	235,000.00 55,881.25 166.71 -	286,205.44 4,875.00 35,391.27 286,205.44 (32.44 600,000.00 50,231.05 235,000.00 55,881.25
Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) unts withheld from MVLR for actual administration fees as provided fection 9, Subsection (d) of the Florida Constitution.  ement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) service payments, MVLR withheld for debt service, investment related fees.  In of activity in Fund 8 - Retirement of Indebtedness: It 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  If Debt Principle (SBE Capital Outlay Bonds) Debt (SBE Capital Outlay Bonds) Tices (Admin Charges - SBA) To refunded bonds escrow agent	235,000.00 55,881.25 166.71 -	286,205.44 - 4,875.00 35,391.27 286,205.44 (32.44 600,000.00 50,231.05 235,000.00 55,881.25 166.7 648,545.15
	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 I bond issues for the 2011-2012 fiscal year.    Payment of Indebtedness	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 I bond issues for the 2011-2012 fiscal year.

## Seminole State College of Florida

Account #	expended Plant		<u>Credi</u>
Account #			
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		-
. 1	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2011-2012 fiscal year.		
Fund 8 - Ret	irement of Indebtedness		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	381,569.51	
	Dues and Fees (Issuance costs - underwriter's discount)	127.17	
	Dues and Fees (Issuance costs - bond finance/admin charges)	870.32	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		355,000.00
	Premium on Sale of Refunding Bonds		27,567.00
	CO&DS Withheld for SBE/COBI Bonds		-
Refunding of	Series 2002B for amounts maturing in 2013-2015 and		
	Series 2003A for amounts maturing in 2014-2023.		
-	irement of Indebtedness		
Account #	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
no accrued ir	nterest for the 2011-2012 fiscal year.		
ear-end en	tries:	<u>Debit</u>	Credi
Fund 7 - Une	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	245,603.22	
	Due from Other Agencies	-	
4500	Other Services (Admin Charges - State Treasury)	1,400.65	
8530	Interest	-	
12210	Revenue - License Tag Fees Appropriation (MVLR)		234,701.48
18100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	12,302.39
o record CC	&DS disbursements, investment earnings, and treasury fees.		
0100014 00			
	rent Funds - Unrestricted		
und 1 - Cur			
Fund 1 - Cur Account #	Description	9.132.00	
Fund 1 - Cur Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	9,132.00	9,132.00
Fund 1 - Cur Account # 64500 12210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	9,132.00	9,132.00
Fund 1 - Cur Account # 64500 62210 To record am	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided	9,132.00	9,132.00
Fund 1 - Cur Account # 4500 2210 To record am Article XII,	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.	9,132.00	9,132.00
Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII,	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided	9,132.00	9,132.00
Fund 1 - Cur Account # 64500 42210 Fo record am n Article XII,	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	9,132.00	9,132.00
Fund 1 - Cur Account # 64500 12210 Fo record am n Article XII, Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts 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)	265,000.00	9,132.00
Fund 1 - Cur Account # 64500 12210 Fo record am n Article XII, Fund 8 - Ret Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Jirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)		9,132.00
Fund 1 - Cur Account # 64500 12210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Jirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees	265,000.00	9,132.00
Fund 1 - Cur Account # 64500 12210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Jerument of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable	265,000.00 105,420.00	9,132.00
Fund 1 - Cur Account # 64500 62210 Fo record am an Article XII, Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Jerument of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	265,000.00 105,420.00	9,132.00 364,966.52
Fund 1 - Cur Account # 64500 12210 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) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Jirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings	265,000.00 105,420.00	364,966.52 -
Fund 1 - Cur Account # 64500 12210 Fo record am In Article XII, Fund 8 - Ret Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as 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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	265,000.00 105,420.00 212.58	
Fund 1 - Cur Account # 64500 12210 To record am In Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 02XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Jerment of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	265,000.00 105,420.00 212.58	364,966.52 -
Fund 1 - Cur Account # 64500 12210 To record am In Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 02XX	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 Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	265,000.00 105,420.00 212.58	364,966.52 -
Fund 1 - Cur Account # 64500 12210 Fo record am In Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX Fo record del earnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Journal of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	265,000.00 105,420.00 212.58	364,966.52 -
Fund 1 - Cur Account # 64500 12210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX Fo record del parnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Jirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 direlated fees.  On of activity in Fund 8 - Retirement of Indebtedness:	265,000.00 105,420.00 212.58	364,966.52 - 5,707.50
Fund 1 - Cur Account # 64500 12210 To record am Article XII, Fund 8 - Ret Account # 69000 88530 84500 12210 18100 02XX To record del Parnings, and Reconciliations	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Journal of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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	265,000.00 105,420.00 212.58	364,966.52 - 5,707.50
Fund 1 - Cur Account # 64500 12210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX Fo record del parnings, and Reconciliation	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Jirement of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:  Jon of activity in Fund 8 - Retirement of Indebtedness:	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32
Fund 1 - Cur Account # 64500 12210 To record am Article XII, Fund 8 - Ret Account # 69000 88530 84500 12210 18100 02XX To record del Parnings, and Reconciliation Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Journal of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment of related fees.  Journal of Indebtedness:  Journ	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52
Fund 1 - Cur Account # A4500 A2210 To record am Article XII, Fund 8 - Ret Account # B9000 B8530 B4500 A2210 B100 B2XX To record del Barnings, and Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Journal of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  Journal of Indebtedness:  Journa	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44
Fund 1 - Cur Account # 64500 62210 Fo record am Article XII, Fund 8 - Ret Account # 69000 68530 64500 62210	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Journal of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA) Out service payments, MVLR withheld for debt service, investment of related fees.  Den of activity in Fund 8 - Retirement of Indebtedness: Indicated the service of Indebtedness of Indebtedne	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.4-355,000.00
Fund 1 - Cur Account # 64500 62210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 62210 8100 02XX To record del earnings, and Reconciliation Revenue Revenue Refunded Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Journal of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 of related fees.  Journal of Indebtedness:  Journa	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44
Fund 1 - Cur Account # 64500 62210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 62210 8100 02XX To record del earnings, and Reconciliation Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as 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 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 direlated 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) In bond proceeds on refunded bonds	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44 355,000.00 27,567.00
Fund 1 - Cur Account # 64500 12210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX To record del earnings, and Reconciliation Revenue Refunded Premium Less: Payment	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 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 of related fees.  Den of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Shool proceeds On refunded bonds  of Debt Principle (SBE Capital Outlay Bonds)	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44 355,000.00 27,567.00
Fund 1 - Cur Account # 64500 12210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX To record del parnings, and Reconciliation Revenue Revenue Refunded Premium Less: Payment Interest o	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 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 of related fees.  Den of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year  - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44 355,000.00 27,567.00 265,000.00 105,420.00
Fund 1 - Cur Account # 64500 12210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX To record del parnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Sei	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 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 of related fees.  On of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds In Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44 355,000.00 27,567.00 265,000.00 105,420.00 212.56
Fund 1 - Cur Account # 64500 12210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 12210 18100 102XX To record del earnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Sei Payments	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 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 direlated 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) di bond proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) sto refunded bonds escrow agent	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44 355,000.00 27,567.00 265,000.00 105,420.00 212.58 381,569.51
Fund 1 - Cur Account # 64500 62210 Fo record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 62210 68100 602XX Fo record del parnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest o Other Sel Payments Dues and	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 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 of related fees.  In of activity in Fund 8 - Retirement of Indebtedness: Indicate the description of the proceeds on refunded bonds  of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44 355,000.00 27,567.00 265,000.00 105,420.00 212.56
Eund 1 - Cur Account # 44500 12210 To record am Article XII, Fund 8 - Ret Account # 19000 18530 184500 182210 18100 192XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Sei Payments Dues and Discount	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.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 Interest and Divendends (SBA Sinking Fund Interest Earnings)	265,000.00 105,420.00 212.58	364,966.52 5,707.50 65,632.32 364,966.52 (41.44 355,000.00 27,567.00 265,000.00 105,420.00 212.56 381,569.51 997.49
Fund 1 - Cur Account # 64500 62210 To record am n Article XII, Fund 8 - Ret Account # 69000 68530 64500 62210 68100 622XX To record del parnings, and Reconciliation Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Sel Payments Dues and Discount Ending fund in	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.  Interest of Indebtedness  Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) SBA Sinking Fund Administration Fees 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 Interest and Divendends (SBA Sinking Fund Interest Earnings)	265,000.00 105,420.00 212.58 - 41.44	364,966.52 5,707.50 65,632.32 364,966.52 (41.44 355,000.00 27,567.00 265,000.00 105,420.00 212.56 381,569.51 997.49 

## **South Florida Community College**

Credit

<u>Debit</u>

Fund 7 - Une	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	ey bond issues for the 2011-2012 fiscal year.		
Fund 8 - Reti	rement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		_
	Premium on Sale of Refunding Bonds		-
	CO&DS Withheld for SBE/COBI Bonds		-
	Series 2002B for amounts maturing in 2013-2015 and Series 2003A for amounts maturing in 2014-2023.		
Fund 8 - Reti	rement of Indebtedness		
Account #	Description		
	Cash Accrued Intercet Payable	-	
No accrued in	Accrued Interest Payable nterest for the 2011-2012 fiscal year.		-
	·		
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Une	xpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	141,835.82	
64500	Due from Other Agencies Other Services (Admin Charges, State Traceum)	- 02.04	
64500 68530	Other Services (Admin Charges - State Treasury) Interest	92.01	
42210	Revenue - License Tag Fees Appropriation (MVLR)		139,349.92
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	2,577.91
To record CO	&DS disbursements, investment earnings, and treasury fees.		
Fund 1 - Cur	rent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,122.08	0.400.00
42210	Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as provided		2,122.08
	Section 9, Subsection (d) of the Florida Constitution.		
	rement of Indebtedness		
	<del>-</del>		
Account # 69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	_	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100 102XX	SBA Sinking Fund Earnings Investments - Cash Equivalent (SBA)	- -	-
	ot service payments, MVLR withheld for debt service, investment	-	-
earnings, and			
Reconciliation	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		_
Plus:	na bararioe ao provided in prior obriodi year		-
Revenue	- License Tag Fees Appropriation (MVLR)		-
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	bond proceeds		-
Premium Less:	on refunded bonds		-
	of Debt Principle (SBE Capital Outlay Bonds)		-
Interest o	n Debt (SBE Capital Outlay Bonds)		-
Other Ser	vices (Admin Charges - SBA)		-
	s to refunded bonds escrow agent		-
	fees on refunded bonds (admin and underwriter fees) on refunded bonds		-
Ending fund b			
-		al amino and the second	
	g of the callable portion of the Series 2003A bond issue is not considere vith GASB Statement 7.	u an in-substance def	easance, in
accordance v	MIT OAOD GIAIGITICIII 1.		

## **Tallahassee Community College**

<u>Debit</u>

Credit

Name		Littinos rosu	iting from bond issuance and retunding.	Debit	Credi
Cash	Cash	Fund 7 - Une	expended Plant		
Cash	Cash	Account #	Description		
Dues and Fees (Issuance costs - bond finance/admin charges)	Dues and Fees (Issuance costs - bond finance/admin charges)			-	
Dues and Fees (Issuance costs - bond finance/admin charges)  Biscounts on Sale of Bonds Sale of Bonds - SBE/C/OBI Bonds No new money bond issues for the 2011-2012 fiscal year.  Fund 8 - Retirement of Indebtedness  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) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Dues and Fees (Issuance costs - bond finance/admin charges) Description Dues and Fees (Issuance costs - bond finance/admin charges) Description Dues and Fees (Issuance costs - bond finance/admin charges) Description Dues and Fees (Issuance costs - bond finance/admin charges) Description Dues and Fees (Issuance costs - bond finance/admin charges) Description Due from Other Agencies Description Due from Other Agencies Description	Dues and Fees (Issuance costs - bond finance/admin charges)		Dues and Fees (Issuance costs - underwriter's discount)	_	
Discounts on Sale of Bonds Sale of Bonds - SBE/COB Bonds Premium on Sale of Bonds No new money bond issues for the 2011-2012 fiscal year.  Fund 8 - Retirement of Indebtedness Account Paymens to Refunded Bond Escrow Agent Paymens to Refunded Bond Escrow Agent Paymens to Refunded Bond Escrow Agent Duses and Fess (Issuance costs - underwriter's discount) Duses (Issuance costs - underwriter's discount) Duses (Issuance costs - underwriter's discount's discount'	Discounts on Sale of Bonds   SelEctOBI Bonds   Premium on Sale of Bonds   SelEctOBI Bonds   SelECTO		,	-	
Second   Page	Select Bonds - SBE/COBI Bonds			_	
Premium on Sale of Bonds	Permitting on Sale of Bonds   Permitting on Sale of Bonds   Permitting on Sale of Bonds   Permitting of Sale of Sal				_
No new money bond issues for the 2011-2012 fiscal year.  Fund 3 - Retirement of Indebtedness Account # Description	Some in the second is a second in the second is a second in the second is s				_
Fund 8 - Retirement of Indebtedness		No new mone			
Description   Payments to Refunded Bond Escrow Agent   Dues and Fees (Issuance costs - underwriter's discount)   Dues and Fees (Issuance costs - bond finance/admin charges)   Dues and Fees (Issuance costs - bond finance/admin charges)   Dues and Fees (Issuance costs - bond finance/admin charges)   Dues and Fees (Issuance costs - bond finance/admin charges)   Dues and Fees (Issuance costs - bond finance/admin charges)   Dues and Fees (Issuance costs - bond finance/admin charges)   Dues costs	Description   Posturation   Posturated Bond Escrow Agent   Dues and Fees (Issuance costs - underwriter's discount)   Dues and Fees (Issuance costs - bond (Intence/admin charges)   Discounts on Refunding Bonds   Sale of Refunding Bonds   Premium on Sale of Refunding Political Programment		·		
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No accrued interest for the 2011-2012 fiscal year.  Year-end entries: Fund 7 - Unexpended Plant Account # Description 10100	Content   Section   Sec				-
Year-end entries:         Debit         Cre           Fund 7 - Unexpended Plant         Account #         Description           10100         Cash - Cash Disbursements         101,570.12           Due from Other Agencies         5.4.34           68530         Interest         3.54.34           48530         Interest         3.2.33           48100         Revenue - License Tag Fees Appropriation (MVLR)         92,303           48100         Revenue - Interest and Divendends (Interest Earned on MVLR Withheld)         9,820           To record CO&DS disbursements, investment earnings, and treasury fees.         Fund 1 - Current Funds - Unrestricted           Account #         Description         46500         Other Services (Admin Charges - DOE)         7,290.00         7,290.00           42210         Revenue - License Tag Fees Appropriation (MVLR)         7,290.00         7,290.00           42210         Revenue - License Tag Fees Appropriation (MVLR)         7,290.00         7,290.00           To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.         7,290.00         7,290.00           Fund 8 - Retirement of Indebtedness         Account #         210,000.00         8,200.00         8,200.00         8,200.00         8,200.00         8,200.0	rear-end entries: Debit Cred Fund 7 - Unexpended Plant    Cocount # Description	No accrued in	•		
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To the content of the properties of the proper	Cash - Cash Disbursements   101,570.12   Due from Other Agencies   450.0 Other Services (Admin Charges - State Treasury)   554.34     March   100	Fund 7 - Une	expended Plant		
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Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  386,406 Revenue - License Tag Fees Appropriation (MVLR) 386,406 Revenue - License Tag Fees Appropriation (MVLR) 386,406 ABA,406	Plus: Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds Ending fund balance The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in	Beginning fur	nd balance as provided in prior school year		125,064.84
Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds Less: Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  386,406 (43 (43 (43 (44) (45 (45) (45) (45) (45) (45) (46) (47 (48) (48) (48) (49) (49) (49) (49) (40) (40) (40) (40) (40) (40) (40) (40	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Refunded bond proceeds Premium on refunded bonds  Less: Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in		•		•
Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings)  Refunded bond proceeds Premium on refunded bonds  Less:  Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds  Ending fund balance  (43 (43 (43 (43 (44) (45 (45) (45 (45) (45) (45 (45) (45 (46) (46) (47 (48) (48) (48) (48) (48) (48) (48) (48)	Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings)  Refunded bond proceeds Premium on refunded bonds  Less:  Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in	Revenue	- License Tag Fees Appropriation (MVLR)		386,406.4
Refunded bond proceeds Premium on refunded bonds  Less: Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds  Ending fund balance  210,000 180,987 225 225 225 226 227 227 228 229 229 220 220 220 221 220 221 220 221 220 221 220 221 220 221 220 221 220 221 220 221 220 221 220 221 220 220	Refunded bond proceeds Premium on refunded bonds  Less: Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in				(43.8
Less: Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  210,000 180,987 225 225 225 226 227 228 229 229 220 220 220 221 220 221 220 221 220 221 220 221 220 221 220 221 220 221 220 221 220 220	Less: Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in	Refunded	bond proceeds		-
Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  210,000 180,987 225 225 225 226 227 228 229 229 220 220 220 221 220 221 220 221 220 221 220 221 221	Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in	Premium	on refunded bonds		-
Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  180,987 225 225 225 226 227 228 229 229 220 220 220 220 220 220 220 220	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in				
Other Services (Admin Charges - SBA)  Payments to refunded bonds escrow agent  Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  225  120,214	Other Services (Admin Charges - SBA)  Payments to refunded bonds escrow agent  Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in				210,000.0
Other Services (Admin Charges - SBA)  Payments to refunded bonds escrow agent  Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  225  120,214	Other Services (Admin Charges - SBA)  Payments to refunded bonds escrow agent  Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in				180,987.5
Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance  120,214	Payments to refunded bonds escrow agent  Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in				225.0
Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds  Ending fund balance  120,214	Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in				-
Discount on refunded bonds  Ending fund balance  120,214	Discount on refunded bonds  Ending fund balance  The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in				-
	The refunding of the callable portion of the Series 2003A bond issue is not considered an in-substance defeasance, in				-
The vertical discretified and the could be a		Ending fund b	palance		120,214.84
The very leaves at the collecte marker of the Collect of the Collected of		<b>T</b>	(4. 11.11. 6. (4. 0. 1. 22.21. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		

## Valencia College

<u>Debit</u>

**Credit** 

No new money be Fund 8 - Retirem D D D D D D D D D D D D D D D D D D D	nded Plant escription esh less and Fees (Issuance costs - underwriter's discount) less and Fees (Issuance costs - bond finance/admin charges) escounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds end issues for the 2011-2012 fiscal year.  ent of Indebtedness escription eyments to Refunded Bond Escrow Agent less and Fees (Issuance costs - underwriter's discount) less and Fees (Issuance costs - bond finance/admin charges) escounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds es 2002B for amounts maturing in 2013-2015 and es 2003A for amounts maturing in 2014-2023. ent of Indebtedness escription esh Accrued Interest Payable	- - - - - - -	:
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No new money be Fund 8 - Retirem D D D D D D D D D D D D D D D D D D D	les and Fees (Issuance costs - bond finance/admin charges) scounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds and issues for the 2011-2012 fiscal year.  Pent of Indebtedness  Escription Expensive and Fees (Issuance costs - underwriter's discount) Escand Fees (Issuance costs - bond finance/admin charges) Escounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds Escounts on Amounts maturing in 2013-2015 and Escounts of Indebtedness Escription Eschiption Eschiption Eschiption Escription Eschiption Escription Escription Escription Escription	- - - - -	:
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No new money be Fund 8 - Retirem Account # D D D D D D D D D D D D D D D D D D	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds and issues for the 2011-2012 fiscal year.  ent of Indebtedness escription syments to Refunded Bond Escrow Agent ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds es 2002B for amounts maturing in 2013-2015 and s 2003A for amounts maturing in 2014-2023.  ent of Indebtedness escription ush	- - - - -	:
Fund 8 - Retirem  Account # D  D  D  Refunding of Serie  Fund 8 - Retirem  Account # D  C  No accrued interes	Premium on Sale of Bonds and issues for the 2011-2012 fiscal year.  ent of Indebtedness escription and pyments to Refunded Bond Escrow Agent uses and Fees (Issuance costs - underwriter's discount) uses and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds es 2002B for amounts maturing in 2013-2015 and es 2003A for amounts maturing in 2014-2023.  ent of Indebtedness escription ush	- - - -	:
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Account # D D D Refunding of Serie efunding of Serie Fund 8 - Retirem Account # D C No accrued interes	escription syments to Refunded Bond Escrow Agent uses and Fees (Issuance costs - underwriter's discount) uses and Fees (Issuance costs - bond finance/admin charges) secounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds es 2002B for amounts maturing in 2013-2015 and s 2003A for amounts maturing in 2014-2023.  ent of Indebtedness escription ush	- - - -	:
Refunding of Ser efunding of Seriefund 8 - Retirem Account # D C	les and Fees (Issuance costs - underwriter's discount) les and Fees (Issuance costs - bond finance/admin charges) les and Fees (Issuance costs - bond finance/admin charges) les and Fees (Issuance costs - bond finance/admin charges) les counts on Refunding Bonds     Sale of Refunding Bonds     Premium on Sale of Refunding Bonds     CO&DS Withheld for SBE/COBI Bonds les 2002B for amounts maturing in 2013-2015 and les 2003A for amounts maturing in 2014-2023.    Comparison of Indebtedness   Comparison of Indebtedness of Inde	- - -	: :
D D Refunding of Seriefunding of Seriefunding of Seriefund 8 - Retirem Account # D C No accrued intere	les and Fees (Issuance costs - underwriter's discount) les and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds les 2002B for amounts maturing in 2013-2015 and s 2003A for amounts maturing in 2014-2023.  Lent of Indebtedness Lescription Lish	- - - -	: :
D D Refunding of Seriefunding of Seriefunding of Seriefunding of Seriefund 8 - Retirem D C No accrued interes	les and Fees (Issuance costs - underwriter's discount) les and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds les 2002B for amounts maturing in 2013-2015 and s 2003A for amounts maturing in 2014-2023.  Lent of Indebtedness Lescription Lish	-	:
D D Refunding of Seriefunding of Seriefunding of Seriefund 8 - Retirem Account # D C No accrued intere	les and Fees (Issuance costs - bond finance/admin charges) scounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds es 2002B for amounts maturing in 2013-2015 and s 2003A for amounts maturing in 2014-2023.  Lent of Indebtedness Lescription Lish	-	:
D Refunding of Seriefunding of Seriefund 8 - Retirem Account # D C No accrued intere	Secounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds es 2002B for amounts maturing in 2013-2015 and s 2003A for amounts maturing in 2014-2023.  Secription Secription Secription	-	:
Refunding of Seriefunding of Seriefund 8 - Retirem Account # D C No accrued intere	Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds es 2002B for amounts maturing in 2013-2015 and s 2003A for amounts maturing in 2014-2023.  ent of Indebtedness escription ash		- - -
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refunding of Serie  Fund 8 - Retirem  Account # D  C  No accrued intere	CO&DS Withheld for SBE/COBI Bonds es 2002B for amounts maturing in 2013-2015 and s 2003A for amounts maturing in 2014-2023.  ent of Indebtedness escription ash		_
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refunding of Serie Fund 8 - Retirem Account # D C No accrued intere	s 2003A for amounts maturing in 2014-2023.  ent of Indebtedness escription ash		
Fund 8 - Retirem Account # D C No accrued interes	ent of Indebtedness escription sh		
Account # D C No accrued intere	escription esh		
C No accrued intere	ash		
C No accrued intere	ash		
No accrued intere		-	
			-
	st for the 2011-2012 fiscal year.		
ear-end entries	·		
		<u>Debit</u>	<u>Credit</u>
Fund 7 - Unexpe	nded Plant		
Account # D	escription		
	ash - Cash Disbursements	514,844.03	
	ie from Other Agencies	, -	
	her Services (Admin Charges - State Treasury)	3,741.90	
	erest	-,	
12210	Revenue - License Tag Fees Appropriation (MVLR)	-	493,819.48
18100	Revenue - Interest and Divendends (Interest Earned on MVLR	\/\ithhald\	24,766.45
	disbursements, investment earnings, and treasury fees.	vviu ii i <del>c</del> iu)	∠ <del>-1</del> ,700.45
	•		
Fund 1 - Current	Funds - Unrestricted		
Account # D	escription escription		
	her Services (Admin Charges - DOE)	18,384.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	18,384.00
	s withheld from MVLR for actual administration fees as provided		-,
	ion 9, Subsection (d) of the Florida Constitution.		
	ent of Indebtedness		
	<u>escription</u>		
	yment of Debt Principle (SBE Capital Outlay Bonds)	445,000.00	
	erest on Debt (SBE Capital Outlay Bonds)	278,275.00	
	BA Sinking Fund Administration Fees	415.53	
	crued Interest Payable	-	
12210	Revenue - License Tag Fees Appropriation (MVLR)		713,396.52
8100	SBA Sinking Fund Earnings	80.99	
02XX	Investments - Cash Equivalent (SBA)	55.56	10,375.00
-	rvice payments, MVLR withheld for debt service, investment		10,575.00
arnings, and rela			
Reconciliation of	factivity in Fund 8 - Retirement of Indebtedness:		
Beginning fund b	lance as provided in prior school year		134,170.25
Plus:			
Revenue - Lic	ense Tag Fees Appropriation (MVLR)		713,396.52
	erest and Divendends (SBA Sinking Fund Interest Earnings)		(80.99
Refunded box			` -
	efunded bonds		-
Less:			
	ebt Principle (SBE Capital Outlay Bonds)		445,000.00
	bt (SBE Capital Outlay Bonds)		278,275.00
	s (Admin Charges - SBA)		415.53
	efunded bonds escrow agent		+10.00
	s on refunded bonds (admin and underwriter fees)		-
			-
	stunded bonds		400 707 67
Ending fund bala	ofunded bonds		カーアン ノロニ ロニ
		<u> </u>	123,795.25