Alachua County School District

			Credi
Entries resu	Iting from bond issuance and refunding:	Debit	Creur
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	1,226,738.39	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	480.33	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,441.61	
9299/892	Discounts on Refunding Bonds	-	4 400 000 00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		1,120,000.00 83,972.83
3322	CO&DS Withheld for SBE/COBI Bonds		24,687.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		24,007.00
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•			
	ebt Service Advance Bond Refunding		
<u>Account #</u>	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
I1XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credi
			<u></u>
-unu 300 Ca	apital Projects, CO&DS		
	Description		
1XX	Cash	-	
1XX 220	Cash Due from Other Agencies	- 184,081.85 587.63	
1XX 220 200/730	Cash	- 184,081.85 587.63	
Account # 11XX 1220 9200/730 9200/710 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense)		25,103.28
1XX 220 2200/730 2200/710 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest		
1XX 220 200/730 200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		152,592.26
1XX 220 200/730 200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		25,103.28 152,592.26 6,973.94
1XX 220 3200/730 3200/710 2632 3321 3325 Fo record CC	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		152,592.26
1XX 220 200/730 200/710 2632 3321 3325 To record CC Fund 100 Ge	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		152,592.26
1XX 220 3200/730 3200/710 2632 3321 3325 Fo record CC	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		152,592.26
11XX 1220 1200/730 1200/710 1632 1321 1325 Fo record CC Fund 100 Ge 1200/310 1323	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	587.63	152,592.26
1XX 220 2200/730 2200/710 632 3325 To record CC 50	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	587.63	152,592.26 6,973.94
1XX 220 2200/730 2200/710 632 3325 To record CC 50	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	587.63	152,592.26 6,973.94
1XX 220 2200/730 2200/710 632 3321 50 record CC 50 record CC 50 record CC 50 record CC 50 record arr 50 record arr	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	587.63	152,592.26 6,973.94
1XX 220 200/730 200/710 632 321 50 record CC 50 rec	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	587.63	152,592.26 6,973.94
1XX 220 200/730 200/710 632 325 To record CC Cund 100 Ge Account # 200/310 323 To record am rovided in A Cund 210 De Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	587.63	152,592.26 6,973.94
1XX 220 200/730 200/710 632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record arr rovided in A Cund 10 De Account # 200/710 200/710 200/720	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Energiption Redemption of Principal Interest	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94
1XX 220 200/730 200/710 632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record arr rovided in A Cund 10 De Account # 200/710 200/720 200/730	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	587.63 15,942.78 815,000.00	152,592.26 6,973.94
1XX 220 200/730 200/710 632 321 325 To record CC 50 50 record CC 50 50 record arr 70	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94
1XX 220 2200/730 2200/710 632 3321 50 record CC 50 record CC 50 record CC 50 record arr 50 record arr	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94
1XX 220 200/730 200/710 632 321 325 o record CC cond 100 Ge cond 100 Ge c	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78
1XX 220 200/730 200/710 632 321 325 To record CC Cond 100 Ge cccount # 200/310 323 To record am rovided in A Cond 210 De cccount # 200/710 200/720 200/720 200/720 200/761 210 114 322	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78
11XX 1220 1200/730 1200/710 12632 13325 150 record CC 13325 150 record CC 150 record CC 150 record CC 150 record CC 150 record arr 150 record arr	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.35
11XX 220 2200/730 2200/730 2200/710 2632 3321 50 record CC 50 record CC 50 record CC 50 record arr 50 record arr 5	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37
11XX 12XX 1220 1200/730 1200/710 12632 13325 150 record CC 13325 150 record CC 150 rec	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94
1XX 220 2200/730 200/710 2632 3325 To record CC Cund 100 Ge Account # 200/310 3323 To record arr provided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 2210 114 3322 326 1XX To record del account del account del 327 To record del account del 328 To record del account del 329 320 320 320 320 320 320 320 320	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.35
1XX 220 2200/730 200/710 2632 3325 To record CC Cund 100 Ge Account # 200/310 3323 To record arr provided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 2210 114 3322 326 1XX To record del parnings, rela advance refu	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.35
1XX 220 200/730 200/710 632 321 325 To record CC Cond 100 Ge Cond 100 Ge	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.32
1XX 220 200/730 200/710 632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record arr rovided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, relative dvance refut gent. Carconciliati	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42
1XX 220 200/730 200/710 632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record arr rovided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Carconciliati Beginning fur	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42
11XX 220 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am For record am For record am For record am For record am 2000/710 2000/761 2210 114 3322 3200/761 2210 114 3322 3200/761 2210 114 3322 3200/761 2210 114 3322 3200/761 2210 114 3322 3200/761 2210 114 3322 3200/761 2210 114 3322 3200/761 2210 114 3322 3200/761 2210 200/761 200/76	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32
1XX 220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC To record CC To record CC To record arr Trovided in A To record arr Trovided in A To record arr Trovided in A To record arr 2200/730 2200/730 2200/761 2210 114 3222 326 1XX To record del arrnings, relative to record del arrnings, relative arrnings, relative	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54
1XX 220 2200/730 2200/730 2321 3325 To record CC Cond 100 Ge Account # 2200/310 323 To record am Provided in A Cond 210 De Account # 2200/710 2200/720 200/710 200/720 200/710 200/710 200/720 200/710 200/720 200/710 200/720 200/720 200/710 200/720 200/710 200/720	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 Fo record CC 13323 Fo record CC 100 Ge 100 G	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Dabs disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as outcle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37 1,120,000.00
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 Fo record CC 13323 Fo record CC 100 Ge 100 G	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year<	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37 1,120,000.00
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 Fo record CC 13323 Fo record CC 100 Get 100 G	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year<	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37 1,120,000.00 83,972.83
1XX 220 1200/730 1200/710 1632 1325 To record CC Cund 100 Ge Account # 1200/310 1323 To record arr To record arr To record arr To record arr 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/720 1200/710 1200/710 1200/710 1200/710 1200/720 1200/710 1200/710 1200/710 1200/720 1200/730 1200/710 1200/720 1200/710 1200/720 1200/730 1200/751 1214 1322 1326 1XX To record del advance refu	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nucle SIL, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: not balance as provided in prior school year withhe	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37 1,120,000.00 83,972.83 815,000.00 76,375.00
1XX 220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Cond 100 Ge Account # 2200/310 3323 To record am rovided in A Cond 210 De Account # 2200/761 2210 114 3326 1220 200/761 2210 114 3326 1237 To record del arrings, relative dvance refu 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 3326 1200/761 2210 114 322 320 200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 2200/761 2210 114 322 326 1200/761 2210 114 322 326 1200/761 200/761 200/761	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Date disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash bt service payments, MVLR witthheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, De	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37 1,120,000.00 83,972.83 815,000.00 76,375.00 430.83
1XX 220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Cond 100 Ge Account # 2200/310 3323 To record an Account # 2200/720 2200/730 2200/730 2200/761 2210 114 3322 326 1XX To record del arrnings, rela 200/761 2210 114 3326 1XX To record del arrnings, rela dvance refu agent. CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payment:	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Interest Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Descriptice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year wi	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37 1,120,000.00 83,972.83 815,000.00 76,375.00 430.83 1,226,738.35
11XX 1220 12200/730 1200/730 1200/710 12325 For record CC 13325 For record CC 1200/730 1200/730 1200/730 1200/730 1200/710 1200/720 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/761 1210 1114 1322 1210 1114 1322 1200/761 2210 1114 1322 1200/761 2200/780 1114 1322 1114 1200/761 2000/780 1114 1200 1200	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Date of the expense of the e	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37 1,120,000.00 83,972.83 815,000.00 76,375.00 430.83
1XX 220 2200/730 2200/730 2332 50 record CC 50 recor	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Date of the expense of the e	587.63 15,942.78 815,000.00 76,375.00	152,592.26 6,973.94 15,942.78 870,220.04 770.37 20,815.42 56,941.32 894,907.54 770.37 1,120,000.00 83,972.83 815,000.00 76,375.00 430.83 1,226,738.35

School District Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Baker County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 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 2014-2015 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # Description Payments to Refunded Bond Escrow Agent 9299/761 98,581.49 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 39.03 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 117.13 9299/892 **Discounts on Refunding Bonds** Sale of Refunding Bonds 3715 91,000.00 3792 Premium on Sale of Refunding Bonds 5.758.48 1.979.17 3322 CO&DS Withheld for SBE/COBI Bonds Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 though 1/1/2020. Fund 210 Debt Service Advance Bond Refunding Account # Description Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No advanced refunding for the 2014-2015 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash Accrued Interest Payable 2210 Sinking fund accrual for interest included in refunding. Year-end entries: Debit **Credit** Fund 360 Capital Projects, CO&DS Description Account # 11XX Cash 1220 Due from Other Agencies 66 554 85 9200/730 Dues and Fees (Administrative expense) 92.60 9200/710 Interest 2632 Deferred Revenues - Unavailable 9.076.47 3321 CO&DS Distributed 56 472 01 1,098.97 3325 Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees. Fund 100 General Fund Account # Description Professional and Technical Services 2.512.29 7200/310 CO&DS Withheld for Administration 2.512.29 3323 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 Description Redemption of Principal Account # 9200/710 95,000.00 9200/720 Interest 7.125.00 SBA Sinking Fund Administration Fees 9200/730 49.30 9200/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents 99,583.81 CO&DS Withheld for SBE/COBI Bonds 3322 3326 SBA Sinking Fund Earnings 88.16 11XX Cash 2,502.33 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 5.246.03 Plus: CO&DS withheld 101,562.98 Bond interest (revenue on withheld MVLR) 88.16 91,000.00 Refunded bond proceeds Premium on refunded bonds 5,758.48 Less: Principal payments 95.000.00 Interest expenditure 7,125.00 Dues and fees (fees on bond interest above) 49.30 Payments to refunded bonds escrow agent 98,581.49 Dues and fees on refunded bonds (admin and underwriter fees) 156.16 Discount on refunded bonds Ending fund balance 2,743.70

Bay County School District

intries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
- 	apital Projects, COBI Bonds		
Account #	Description		
1XX	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	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
8791	Premium on Sale of Bonds		-
lo new mon	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	ebt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	2,260,674.63	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	868.89	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,607.77	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,026,000.00
792 322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		192,630.46 45,520.83
	B to refund callable portion of Series 2005-A due from 1/1/2016		40,020.00
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
0	5		
	ebt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730 299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
8715	Sale of Refunding Bonds	-	-
792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, (- U · · · · · · · · · · · · · · · · · · ·		
lo advanced	refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 1XX	Description Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
· ·	· · ·		0 11
ear-end en	tries:	Debit	Credit
und 360 Ca	apital Projects, CO&DS		
Account #	Description		
I1XX	Cash	-	
220	Due from Other Agencies	212,048.82	
200/730	Dues and Fees (Administrative expense)	542.71	
9200/710 2632	Interest		29 017 57
	Deferred Revenues - Unavailable		28,917.57
	CO&DS Distributed		177 233 17
3321	CO&DS Distributed		
3321 3325	Interest on Undistributed CO&DS		
3321 3325 Fo record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
3321 3325 Fo record CC Fund 100 G e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund		177,233.17 6,440.79
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u>	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	44 200 07	
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	14,723.97	6,440.79
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	14,723.97	
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	14,723.97	6,440.79
3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record and provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	14,723.97	6,440.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	14,723.97	6,440.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		6,440.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an Porovided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	685,000.00	6,440.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an Porovided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest		6,440.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	685,000.00 94,125.00	6,440.79
3321 3325 Fo record CC Fund 100 Gr Account # '200/310 3323 Fo record an provided in A Fund 210 De Account # 200/710 200/710 200/730 200/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	685,000.00 94,125.00	6,440.79
3321 3325 Fo record CC Fund 100 Gr Account # '220/310 3323 Fo record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	685,000.00 94,125.00	6,440.79
321 325 To record CC Sund 100 Ge 200/310 323 To record an provided in A Sund 210 De Account # 200/710 200/720 200/720 200/730 200/761 2210 114 322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72
321 325 To record CC Sund 100 Ge 200/310 323 To record an provided in A Sund 210 De Account # 0200/710 0200/720 0200/720 0200/761 2210 114 3222 326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26
3321 3325 Fo record CC Fund 100 Ga Account # 2200/310 3223 Fo record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	685,000.00 94,125.00	6,440.79
3321 3325 Fo record CC Fund 100 Gr Account # 7200/310 3323 Fo record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9200/761 9210 1114 9322 114 9322 114 13326 11XX Fo record de	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26
3321 3325 Fo record CC Fund 100 Gr Account # 7200/310 3323 Fo record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX Fo record de parnings, rel	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26
3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX To record de parnings, rel advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26
3321 3325 To record CC Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX To record de parnings, rel advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26
321 325 To record CC 5 und 100 Gr 323 To record an 5 or record an 5 or record an 5 or record an 5 or record an 4 200/710 100/720 100/761 114 1210 114 1220 114 1220 114 1220 114 1220 114 1220 114 1220 120/761 1210 120/761 100/761 120/761 1	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26
321 325 To record CC Sund 100 Ge Account # 200/310 323 To record an provided in A Sund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1220 114 1326 1XX To record de parnings, rel advance refu agent. Reconciliation	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10
321 325 5 record CC 5 und 100 Gr 4 ccount # 200/310 323 5 record an 5 record an 5 record an 5 record an 5 record an 4 ccount # 200/710 200/710 200/710 200/761 210 114 322 326 5 record de 5 arnings, rel 4 dvance refu 10 servings, rel 4 dvance refu 10 servings, rel 10 servin	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10
3321 3325 Fo record CC Fund 100 Gr Account # '200/310 3323 Fo record an provided in A Fund 210 De Account # 200/710 200/710 200/710 200/710 200/710 200/761 2210 1114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3327 Fo record de correcord de corecord de correcord de correcord	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a strice XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow interest withheld Withheld	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55
3321 3325 Fo record CC Fund 100 Gr Account # '200/310 3323 Fo record an provided in A Fund 210 De Account # 0200/710 0200/710 0200/761 0200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rtricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow withheld prest (revenue on withheld MVLR)	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26
3321 3325 Fo record CC Fund 100 Gr Account # 2200/310 3223 Fo record an provided in A Fund 210 De Account # 0200/710 0200/761 0200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as withcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow withheld prest (revenue on withheld MVLR) d bond proceeds	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00
3321 3325 Fo record CC Fund 100 Gr Account # 2200/310 3233 Fo record an provided in A Fund 210 De Account # 2200/710 2200/710 2200/761 2210 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rtricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow withheld prest (revenue on withheld MVLR)	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00
3321 3325 Fo record CC Fund 100 Ga Account # 7200/310 3233 Fo record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 9200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as withcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00 192,630.46
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record an original for the formation of	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00 192,630.46 685,000.00
321 325 5 record CC 5 und 100 Ge 323 5 record an 5	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00 192,630.46 685,000.00 94,125.00
321 325 To record CC and 100 Ge Account # 200/310 323 To record an rovided in A and 210 De Account # 200/710 200/720 200/730 200/761 210 200/761 210 200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00 192,630.46 685,000.00 94,125.00 377.08
3321 3325 Fo record CC Fund 100 Gr Account # 200/310 3233 Fo record an provided in A Fund 210 Dr Account # 200/710 200/710 200/710 200/710 200/710 200/710 200/761 210 114 3322 3326 114 3322 3326 Co record de parnings, rel advance refu agent. Refunder Premium Less: Principal Interest e Dues and Payment	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure flees (fees on bond interest above) s to refunded bonds escrow agent	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00 192,630.46 685,000.00 94,125.00 377.08 2,260,674.63
321 325 To record CC and 100 Gr Account # 200/310 323 To record an provided in A and 210 De 200/710 200/710 200/710 200/761 210 114 322 326 114 322 328 To record de arnings, rel dvance refu gent. Refunder Premium Less: Principal Interest e Dues and Payment Dues and Payment Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witheld from MVLR for actual administration fees as witheled SERVICE, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00 192,630.46 685,000.00 94,125.00 377.08
321 325 To record CC and 100 Ge account # 200/310 323 To record an rovided in A and 210 De account # 200/710 200/720 200/730 200/761 210 114 322 326 114 322 326 To record de arnings, rel dvance refu gent. Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and Discount	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow induction on withheld MVLR) d bond proceeds on refunded bonds payments expenditure If ees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00 192,630.46 685,000.00 94,125.00 377.08 2,260,674.63
321 325 To record CC and 100 Ge 200/310 323 To record an rovided in A and 210 De 200/710 200/720 200/730 200/761 210 114 322 326 To record de arnings, rel dvance refu gent. Econciliatii beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow induction on withheld MVLR) d bond proceeds on refunded bonds payments expenditure If ees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	685,000.00 94,125.00	6,440.79 14,723.97 761,652.72 674.26 17,175.10 77,983.72 807,173.55 674.26 2,026,000.00 192,630.46 685,000.00 94,125.00 34,125.00 3,476.66

Bradford County School District

Fund 310 Capital Projects, COBI Bonds Account # Description 11XX Cash 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299891 Discourts on Sale of Bonds 3711 Sale of Bonds - SBE/COBI Bonds 3711 Description 9299781 Discourts Bond Refunding Bonds 3712 Sale of Refunding Bonds 3715 Sale of Refunding Bonds 3722 Premium on Sale of Refunding Bonds 3723 Discounts on Refunding Bonds 3724 CoADS Withheld for SBE/COBI Bonds 3725 Sale of Refunding Bonds 3722 Premium on Sale of Refunding Bonds 3723 Discounts on Refunding Bonds 3724 Description 1114 Cash with Fiscal/Service Agents 9200730 Dues and Fees (Issuance costs - underwite's discount) 9200730 Dues and Fees (Issuance costs - underwite's discount) 9200730 Dues and Fees (Issuance costs - underwite's discount) </th <th>- - - - - - - - - - - - - - - - - - -</th> <th>- - - 302.77 104.17 - - - - - - - - - - -</th>	- - - - - - - - - - - - - - - - - - -	- - - 302.77 104.17 - - - - - - - - - - -	
Account # Description 11XX Cash 2200730 Dues and Fees (Issuance costs - bond finance/admin charges) 2200731 Sale of Bonds 3711 Sale of Bonds 3711 Sale of Bonds 3711 Sale of Bonds 7371 Sale of Bonds 7371 Premium on Sale of Bonds 7371 Premium on Sale of Bonds 7371 Dues and Fees (Issuance costs - underwriter's discount) 7200730 Dues and Fees (Issuance costs - underwriter's discount) 7200731 Dues and Fees (Issuance costs - underwriter's discount) 7200732 Dues and Fees (Issuance costs - underwriter's discount) 7200730 Dues and Fees (Issuance costs - underwriter's discount) 7200730 Dues and Fees (Issuance costs - underwriter's discount) 7200730 Dues and Fees (Issuance costs - underwriter's discount) 7200730 Dues and Fees (Issuance costs - underwriter's discount) 7200730 Dues and Fees (Issuance costs - underwriter's discount) 7200730 Dues and Fees (Issuance costs - underwriter's discount) 7200730 Dues and Fees (Issuance costs - underwriter	2.14 6.44 -	302.77 104.17	
11XX Cash 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9209/891 Discounts on Sale of Bonds 9219/891 Discounts on Sale of Bonds 9219/891 Discounts on Sale of Bonds 9219 The Sale of Bonds - SBE/COBI Bonds 9219 Premium on Sale of Bonds 9219 Permium on Sale of Bonds 9210 Description 9229761 Peyments to Refunding Bonds 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 929982 Discounts on Refunding Bonds 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299892 Discounts on Refunding Bonds 9291 Series 2014-B to refund calable portion of Series 2005-A due from 1/1/2016 1114 Cash with Fiscal/Service Agents 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges)	2.14 6.44 -	302.77 104.17	
9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9391891 Discounts on Sale of Bonds 3711 Sale of Bonds - SBE/COBI Bonds 3731 Permium on Sale of Bonds 3731 Description 9390761 Perments to Refunding Account # Description 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9209882 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds 3722 Premium on Sale of Refunding Bonds 3722 CO&DS Withheld for SBE/COBI Bonds 8200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Acrued Interest Payabl	2.14 6.44 -	302.77 104.17	
9299891 Discounts on Sale of Bonds 92919 Premium on Sale of Bonds 92917 Premium on Sale of Bonds 92917 Premium on Sale of Bonds 9299761 Perments to Refunded Bond Escrow Agent 9299761 Description 9299761 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200731 Dues and Fees (Issuance costs - bond finance/admin charges) 9299892 CO&DS Withheld for SBE/COBI Bonds 927073 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuan	2.14 6.44 -	302.77 104.17	
3711 Sale of Bonds SBE/COBI Bonds 3791 Premium on Sale of Bonds Non new money bond issues for the 2014-2015 fiscal year. Fund 210 Deb: Service Current Bond Refunding Account # Description 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9209892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds 3722 Premium on Sale of Refunding Bonds 3735 Sale of Refunding Bonds 3722 COADS Withel for SBE/COBI Bonds 3723 Premium on Sale of Refunding Bonds 3724 Description 1114 Cash with Fiscal/Service Agents 5700730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and	2.14 6.44 -	302.77 104.17	
3791 Premium on Sale of Bonds No new money bond issues for the 2014-2015 fiscal year. Fund 210 Debt Service Current Bond Refunding 2929/761 Payments to Refunded Bond Escrow Agent 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200731 Dues and Fees (Issuance costs - bond finance/admin charges) 9200732 Dues and Fees (Issuance costs - bond finance/admin charges) 9200733 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200730 Dues and Fees (Issuance costs - bond finance/admin 1/1/2016 Fund 210 Debt Service Advance Bond Refunding Account # Description 114 Cash with Fiscal/Service Agents 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9209/822 Description 114 Cash with Fiscal/Service Agents	2.14 6.44 -	302.77 104.17	
Fund 210 Deb: Service Current Bond Refunding Account # Description 9209/761 Payments to Refunded Bond Escrow Agent 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/731 Dues and Fees (Issuance costs - underwriter's discount) 9200/732 Dues and Fees (Issuance costs - underwriter's discount) 9200/733 Dues and Fees (Issuance costs - underwriter's discount) 9200/734 Dues and Fees (Issuance costs - Underwriter's discount) 9200/735 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount) 9200/730 Dues and Fees (Issuance costs - Underwriter's discount)	2.14 6.44 -	302.77 104.17	
Account # Description 9299/761 Payments to Refunded Bond Escrow Agent 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200732 Dues and Fees (Issuance costs - underwriter's discount) 9200733 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 920173 CABDS Withheld for SBE/COBI Bonds 9322 COBDS Withheld for SBE/COBI Bonds 9322 COBDS Withheld for SBE/COBI Bonds 9329/730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Dues and Fees (Issuance costs - underwriter's discount) 9200730 Duesard Fees (Issuance	2.14 6.44 -	302.77 104.17	
9299/761 Payments to Refunded Bond Escrow Agent 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/822 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds 3722 CO&DS Withheld for SBE/COBI Bonds 3722 CO&DS Withheld for SBE/COBI Bonds Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 though 1/1/2020. Fund 210 Debt Service Advance Bond Refunding Account # Description 1114 Cash with Fiscal/Service Agents 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9209/892 Discounts on Refunding Bonds 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9209/892 Discounts on Refunding Bonds 9792 P remium on Sale of Refunding Bonds 9792 P remium on Sale of Refunding Bonds 9791 Accrued Interest Payable (Sinking Fund Accruals) No advanced refunding for the 2014-2015 fiscal year. Fund 210 bet Service, SBE/COBI Bonds Account # Description 113X Cash 120 Accrued I	2.14 6.44 -	302.77 104.17	
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9200/730 Dues and Fees (Administrative expense) 9200/710 Interest 2632 Deferred Revenues - Unavailable 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 3323 CO&DS Withheld for Administration 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 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/740 Neture travable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3324 SBA Sinking Fund Earnings 1144 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3323 SBA Sinking Fund Earnings 3144	-		
9200/710 Interest 2632 Deferred Revenues - Unavailable 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 3323 CO&DS Withheld for Administration 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 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/740 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3324 SBA Sinking Fund Earnings 1114 Cash With Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3324 SBA Sinking Fund Earnings 1114 Cash To record debt service payments, MVLR withheld for debt	35,980.10		
2632Deferred Revenues - Unavailable3321CO&DS Distributed3325Interest on Undistributed CO&DSTo record CO&DS disbursements, investment earnings, and treasury fees.Fund 100 General FundAccount #Description7200/310Professional and Technical Services3323CO&DS Withheld for AdministrationTo 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 BondsAccount #Description9200/710Redemption of Principal9200/720Interest9200/730SBA Sinking Fund Administration Fees9200/741Payments to Refunding Bond Escrow2210Accrued Interest Payable1114Cash with Fiscal/Service Agents3322CO&DS Withheld for SBE/COBI Bonds3323SBA Sinking Fund Earnings11XXCash	77.04		
321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 3323 CO&DS Withheld for Administration 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 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/741 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3322 CO&DS Withheld for SBE/COBI Bonds 3323 SBA Sinking Fund Earnings 114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for debt service, investment 3326 SBA Sinking Fund Earnings 11XX Cash To record debt servic		4,906.74	
3325 Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 3323 CO&DS Withheld for Administration 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 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3326 SBA Sinking Fund Earnings 3122 CO&DS Withheld for debt service, investment 3124 Cash 3125 SBA Sinking Fund Earnings 3126 SBA Sinking Fund Earnings 112X Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year		30,236.16	
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 3323 CO&DS Withheld for Administration 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 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow		914.24	
Account # Description 7200/310 Professional and Technical Services 3323 CO&DS Withheld for Administration 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 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3322 CO&DS Withheld for SBE/COBI Bonds 3324 SBA Sinking Fund Earnings 112X Cash			
7200/310Professional and Technical Services3323CO&DS Withheld for AdministrationTo 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 BondsAccount #Description9200/710Redemption of Principal9200/720Interest9200/761Payments to Refunding Bond Escrow2210Accrued Interest Payable1114Cash with Fiscal/Service Agents3322CO&DS Withheld for SBE/COBI Bonds3326SBA Sinking Fund Earnings11XXCashTo record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow			
3323 CO&DS Withheld for Administration 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 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3324 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow			
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 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow	2,090.01	2 000 04	
provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow		2,090.01	
Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow			
Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow			
9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow			
9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow	100,000.00		
9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow	5,125.00		
2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow	50.61		
1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow	-		
3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow	-	-	
3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow		- 102,233.02	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow	-	90.50	
earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow		2,852.09	
advance refunding cash with fiscal agent to payments of refunded bonds escrow			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year Plus:		3,101.92	
Plus: CO&DS withheld		102,337.19	
Bond interest (revenue on withheld MVLR)		90.50	
Refunded bond proceeds		5,000.00	
Premium on refunded bonds		302.77	
Less: Bringing powersta			
Principal payments Interest expenditure		100 000 00	
Dues and fees (fees on bond interest above)		100,000.00 5 125 00	
Payments to refunded bonds escrow agent		5,125.00	
Dues and fees on refunded bonds (admin and underwriter fees)		100,000.00 5,125.00 50.61 5,398.36	
Discount on refunded bonds		5,125.00 50.61	
Ending fund balance		5,125.00 50.61 5,398.36 8.58 -	
		5,125.00 50.61 5,398.36 8.58	

School District Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Brevard County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Account # Description 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds 3711 Premium on Sale of Bonds 3791 No new money bond issues for the 2014-2015 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Account # 9299/761 1,185,074.70 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 455.46 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 1,366.96 9299/892 Discounts on Refunding Bonds Sale of Refunding Bonds 1,062,000.00 3715 Premium on Sale of Refunding Bonds 101,042.95 3792 3322 CO&DS Withheld for SBE/COBI Bonds 23,854.17 Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 though 1/1/2020. Fund 210 Debt Service Advance Bond Refunding Account # Description 1114 Cash with Fiscal/Service Agents 9200/730 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advanced refunding for the 2014-2015 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable Sinking fund accrual for interest included in refunding. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash Due from Other Agencies 1220 584,393.95 1,492.10 9200/730 Dues and Fees (Administrative expense) 9200/710 Interest 2632 Deferred Revenues - Unavailable 79,695.10 CO&DS Distributed 3321 488,482.91 3325 Interest on Undistributed CO&DS 17.708.04 To record CO&DS disbursements, investment earnings, and treasury fees. Fund 100 General Fund Account # Description Professional and Technical Services CO&DS Withheld for Administration 40,481,46 7200/310 3323 40.481.46 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds <u>Account #</u> 9200/710 Description Redemption of Principal 1,910,000.00 9200/720 Interest 229,806.27 9200/730 SBA Sinking Fund Administration Fees 1.036.03 612.971.90 9200/761 Payments to Refunding Bond Escrow 8,335.72 2210 Accrued Interest Payable Cash with Fiscal/Service Agents 612,971.90 1114 3322 CO&DS Withheld for SBE/COBI Bonds 2,092,659.85 3326 SBA Sinking Fund Earnings 1.852.55 11XX Cash 54.665.62 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 752,088.60 Plus: CO&DS withheld 2,116,514.02 Bond interest (revenue on withheld MVLR) 1,852.55 Refunded bond proceeds 1,062,000.00 Premium on refunded bonds 101,042.95 Less Principal payments 1,910,000.00 Interest expenditure 229,806,27 Dues and fees (fees on bond interest above) 1,036.03 Payments to refunded bonds escrow agent 1,798,046.60 Dues and fees on refunded bonds (admin and underwriter fees) 1,822.42 Discount on refunded bonds Ending fund balance 92.786.80

Broward County School District

Fund 310 Cap Account # 11XX 9200/730	ng from bond issuance and refunding:		
Account # 11XX 9200/730 9200/730 9299/891		Debit	Credi
Account # 11XX 9200/730 9200/730 9299/891	ital Projects, COBI Bonds		
11XX 9200/730 9200/730 9299/891			
9200/730 9200/730 9299/891	<u>Description</u> Cash	_	
9200/730 9299/891	Dues and Fees (Issuance costs - underwriter's discount)	-	
9299/891	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3711	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money	bond issues for the 2014-2015 fiscal year.		
Fund 210 Deb	t Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	10,015,817.55	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,945.60	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	11,841.81	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		9,200,000.00
3792	Premium on Sale of Refunding Bonds		629,938.29
3322	CO&DS Withheld for SBE/COBI Bonds		201,666.67
Series 2014-B	to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/20	17 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 Deb	Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced r	efunding for the 2014-2015 fiscal year.		
und 210 Deb	t Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund ac	crual for interest included in refunding.		
/ear-end entri	es:	Debit	Credi
	ital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	3,565,950.03	
200/730	Dues and Fees (Administrative expense)	6,241.58	
200/710 2632	Interest Deferred Revenues - Unavailable		486,305.55
3321	CO&DS Distributed		3,011,811.82
325	Interest on Undistributed CO&DS		74,074.24
	DS disbursements, investment earnings, and treasury fees.		.,
Fund 100 Gen			
	Description	400 007 40	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	169,337.40	160 227 40
	unts withheld from MVLR for actual administration fees as		169,337.40
	cle XII, Section 9, Subsection (d) of the Florida Constitution.		
	t Service, SBE/COBI Bonds		
Account #	Description		
200/710	Redemption of Principal	6,445,000.00	
200/720	Interest	1,362,703.75	
200/730 200/761	SBA Sinking Fund Administration Fees	3,778.63	
	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents	-	-
210	CO&DS Withheld for SBE/COBI Bonds		- 7,632,394.36
210 114			6,756.67
2210 114 3322	SBA Sinking Fund Earnings	-	5,. 55.07
210 114 322 326	SBA Sinking Fund Earnings Cash	-	172.331.35
2210 114 3322 3326 1XX	Cash	-	172,331.35
2210 114 3322 3326 1XX To record debt	o o	-	172,331.35
2210 114 322 326 1XX To record debt parnings, relate idvance refunct	Cash service payments, MVLR withheld for debt service, investment	·	172,331.35
2210 114 322 326 1XX To record debt parnings, relate idvance refunct	Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year	- -	172,331.35
210 114 322 326 1XX To record debt arnings, relate dvance refund gent.	Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow	-	172,331.35
210 114 322 326 1XX To record debt arnings, relate dvance refunc gent.	Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow	-	
210 114 322 326 1XX To record debt arnings, relate dvance refunc gent. Reconciliation Beginning fund	Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow	-	
210 114 322 326 1XX To record debt arnings, relate dvance refund gent. Reconciliation Beginning fund Plus:	Cash service payments, MVLR withheld for debt service, investment ad fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow to f activity in fund 210, Debt Service: balance as provided in prior school year	- -	845,466.39
2210 114 322 326 1XX To record debt aarnings, relate dvance refund agent. Reconciliation Beginning fund Plus: CO&DS wit	Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow to f activity in fund 210, Debt Service: balance as provided in prior school year hheld	-	845,466.39
2210 114 322 326 1XX To record debt arnings, related dvance refunct agent. Reconciliation Beginning fund Plus: CO&DS with Bond interere	Cash service payments, MVLR withheld for debt service, investment ad fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow to f activity in fund 210, Debt Service: balance as provided in prior school year	- -	845,466.39
2210 114 3322 3326 1XX To record debt earnings, related advance refunce agent. Reconciliation Plus: CO&DS with Bond interee Refunded b	Cash service payments, MVLR withheld for debt service, investment ad fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR)	-	845,466.39 7,834,061.03 6,756.67
2210 114 322 326 1XX To record debt earnings, related dvance refunct agent. Reconciliation Plus: CO&DS with Bond interere Refunded b	Cash service payments, MVLR withheld for debt service, investment ad fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds	-	845,466.39 7,834,061.03 6,756.67 9,200,000.00
2210 114 322 326 1XX To record debt earnings, related dvance refunct agent. Reconciliation Plus: CO&DS with Bond interere Refunded b Premium of	Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds in refunded bonds	-	845,466.39 7,834,061.03 6,756.67 9,200,000.00
210 114 322 326 1XX To record debt earnings, related dvance refunce gent. Reconciliation Plus: CO&DS with Bond interere Refunded b Premium on Less:	Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds in refunded bonds ayments	- -	845,466.39 7,834,061.03 6,756.67 9,200,000.00 629,938.29
2210 114 3322 3326 1XX To record debt earnings, relate advance refunde agent. Reconciliation Beginning fund Plus: CO&DS with Bond interes Refunded to Premium on Less: Principal pa Interest exp Dues and for	Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds in refunded bonds ayments benditure ees (fees on bond interest above)	- -	845,466.39 7,834,061.03 6,756.67 9,200,000.00 629,938.29 6,445,000.00 1,362,703.75 3,778.63
2210 114 3322 3326 1XX To record debt aarnings, relate advance refunde agent. Reconciliation Beginning fund Plus: CO&DS with Bond interest Refunded b Premium on Less: Principal pa Interest exp Dues and for Payments to	Cash service payments, MVLR withheld for debt service, investment ad fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow a of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds in refunded bonds ayments benditure ess (fees on bond interest above) o refunded bonds escrow agent	- -	845,466.39 7,834,061.03 6,756.67 9,200,000.00 629,938.29 6,445,000.00 1,362,703.75 3,778.63 10,015,817.55
2210 1114 3322 3326 11XX Fo record debt earnings, relate advance refunce agent. Reconciliation Bond intere Refunded b Premium of Less: Principal pa Interest exp Dues and fo Payments t Dues and fo	Cash service payments, MVLR withheld for debt service, investment ad fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow a of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds in refunded bonds wyments wenditure ees (fees on bond interest above) o refunded bonds (admin and underwriter fees)	- -	845,466.39 7,834,061.03 6,756.67 9,200,000.00 629,938.29 6,445,000.00 1,362,703.75 3,778.63
2210 114 3322 3326 1XX To record debt aarnings, relate advance refunce agent. Reconciliation Bond interes Refunded b Premium of Less: Principal pa Interest exp Dues and fe Payments t Dues and fe	Cash service payments, MVLR withheld for debt service, investment ad fees, reversal of accrued interest, and transfer of prior year ling cash with fiscal agent to payments of refunded bonds escrow a of activity in fund 210, Debt Service: balance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds in refunded bonds ayments benditure bees (fees on bond interest above) o refunded bonds (admin and underwriter fees) in refunded bonds		845,466.39 7,834,061.03 6,756.67 9,200,000.00 629,938.29 6,445,000.00 1,362,703.75 3,778.63 10,015,817.55

Calhoun County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	B to refund callable portion of Series 2005-A due from 1/1/2016		-
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-	-		
	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	nital Projects CORDS		
	pital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash	- 67,431.16	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	37.58	
9200/710	Interest	07.00	
2632	Deferred Revenues - Unavailable		9,196.17
2032			
3321	CO&DS Distributed		57,826.53
	CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325			57,826.53
3321 3325	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		57,826.53
3321 3325 To record CC Fund 100 Ge	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		57,826.53
3321 3325 To record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund	1,019.67	57,826.53
3321 3325 To record CC Fund 100 Ge Account <u>#</u>	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	1,019.67	57,826.53
3321 3325 Fo record CC <u>Fund 100 Ge</u> Account <u>#</u> 7200/310 3323 Fo 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 iounts withheld from MVLR for actual administration fees as	1,019.67	57,826.53 446.04
3321 3325 Fo record CC <u>Fund 100 Ge</u> Account <u>#</u> 7200/310 3323 Fo 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	1,019.67	57,826.53 446.04
3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A	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 iounts withheld from MVLR for actual administration fees as	1,019.67	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,019.67	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Perfection Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Bonds	1,019.67 -	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	1,019.67 -	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,019.67 - - -	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	1,019.67 - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	1,019.67 - - - - - - - - - - -	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,019.67 - - - - - - - - - - -	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,019.67 - - - - - -	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,019.67 - - - - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,019.67 - - - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/710 3200/710 3200/761 3210 1114 3322 3326 11XX To record del arrings, relations 200/761 200/	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Co&DS Withheld for SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Desc	1,019.67 - - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/710 3200/710 3200/761 3210 1114 3322 3326 11XX To record del arrings, relations 200/761 200/	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 1114 3322 3326 1114 1114 3326 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Department Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,019.67 - - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3326 11XX To record del advance refu agent. Reconciliati	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,019.67 - - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 2200/710 2200/720 200/730 200/761 2210 1114 3322 3326 11XX To record del parnings, rela advance refu agent. Reconciliati Beginning fur	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Department Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 9200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,019.67 - - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/730 9200/761 9200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Department Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR)	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/761 9200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Department Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/761 9200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	1,019.67 - - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 326 11XX To record del parnings, relation advance refut advance refut advance fullati Beginning fur Plus: CO&DS \string Bond inter Refundec Premium Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3326 111XX To record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond inte Refundec Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. EDESCRIPTION Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 2200/720 200/710 2200/730 200/761 2210 1114 3322 3326 200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	1,019.67 - - - - - - -	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 1125 114 3326 1114 1125 114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3326 1114 1125 114 114 114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 1114 125 10 10 10 10 1114 125 10 10 10 10 10 10 10 10 10 10	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent	1,019.67	57,826.53 446.04
3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3000/710 3000/70	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	1,019.67	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 2210 1114 3326 114 1114 3326 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mithheld rest (revenue on withheld MVLR) thood proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	1,019.67	57,826.53 446.04
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 So record del aarnings, rela advance refu advance refu agent. Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc Payments Dues anc	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mithheld rest (revenue on withheld MVLR) thood proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	1,019.67	57,826.53 446.04

Charlotte County School District

	Charlotte County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description Payments to Refunded Bond Escrow Agent	1 567 704 29	
)299/781)200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,567,794.28 602.56	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,808.45	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,405,000.00
3792	Premium on Sale of Refunding Bonds		133,642.79
3322 Daries 004.4	CO&DS Withheld for SBE/COBI Bonds		31,562.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
rear-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
	Cash	-	
1XX	Cash Due from Other Agencies	- 152,049.59	
11XX 1220		- 152,049.59 379.73	
11XX 1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest		
11XX 1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		
11XX 1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		127,187.36
11XX 1220 2200/730 2200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		127,187.36
11XX 1220 2200/730 2200/710 2632 3321 3325 Fo record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		127,187.36
11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		127,187.36
11XX 220 2200/730 2200/710 632 3321 3325 Fo record CC Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	379.73	127,187.36
11XX 220 2200/730 2200/710 2632 3321 50 record CC 50 record CC 5	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services		127,187.36 4,506.59
1XX 220 2200/730 2200/710 632 3321 50 record CC 50	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	379.73	127,187.36 4,506.59
11XX 1220 1200/730 1200/710 1632 1321 1325 For record CC Fund 100 Ge Account # 1200/310 1323 For record arr	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	379.73	127,187.36 4,506.59
11XX 220 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	379.73	127,187.36 4,506.59
1XX 220 2200/730 2200/710 2632 3325 To record CC To record CC To record CC To record CC To record and To record and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	379.73	127,187.36 4,506.59
11XX 220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 200/310 3323 Fo record arr provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	379.73	127,187.36 4,506.59
11XX 220 2200/730 2200/710 2632 3321 50 record CC 50 record CC 50 record CC 50 record CC 50 record arr 50 record ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	379.73 10,302.30 475,000.00	127,187.36 4,506.59
11XX 1220 1200/730 1200/710 1632 13325 Fo record CC Fund 100 Ge 100 Ge 100 Account # 1200/310 1323 Fo record arr 100 For ecord arr 1	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal	379.73	127,187.36 4,506.59
11XX 1220 1200/730 1200/710 1632 13325 Fo record CC Fund 100 Ge 14 1200/310 1323 Fo record arr 1200/310 1323 Fo record arr 1200/310 1323 Fo record arr 1200/710 1200/720 1200/730 1200/730 1200/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed 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 rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	379.73 10,302.30 475,000.00 66,375.00	127,187.36 4,506.59
11XX 1220 1200/730 1200/710 1632 13325 Fo record CC Fund 100 Ge 147200/310 1323 Fo record arr 147200/310 1323 Fo record arr 147200/310 13223 Fo record arr 147200/310 147200/710 147200/720 147200/720 147200/720 147200/730 147200/700 147200/700 147200/700 14	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services SO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services Something Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36
11XX 220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30
11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am Forovided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30
11XX 1220 1200/730 1200/710 12632 13325 150 record CC 13325 150 record CC 150 record CC 150 record CC 150 record CC 150 record arr 150 record arr	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. etb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52
11XX 220 2200/730 2200/730 2200/710 2632 3321 50 record CC 50 record CC 50 record CC 50 record arr 50 record arr 5	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30
11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/761 2210 1114 3322 3326 11XX Fo record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52
11XX 12X2 1220 12200/730 1200/730 12632 13325 Fo record CC Fund 100 Ge 1323 Fo record CC Fund 100 Ge 1323 Fo record arr 1323 Fo record arr 10 record arr 1	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 150 record CC 13325 150 record CC 100 Get 100	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52
11XX 220 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 2326 12210 1114 2326 12210 114 2326 17X Fo record del advance refu agent.	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Experiments Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52
11XX 12X2 1220 1200/730 1200/730 1200/710 1632 13325 Fo record CC Fund 100 Ge 1323 Fo record arr 1323 Fo record arr 1323 Fo record arr 14 1200/710 1200/720 1200/720 1200/730 1200/761 1210 12210 114 1322 1326 1XX Fo record del 14X 10 record del 14X 14X 14X 15X 14X 15X 15X 15X 15X 15X 15X 15X 15	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21
11XX 12XX 1220 1200/730 1200/730 1200/710 1632 13325 Fo record CC 13325 Fo record CC 100 Ge 100 Ge	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Experiments Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21
11XX 1220 3200/730 3200/710 3323 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 150 record CC 13325 150 record CC 150 record C	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 Fo record CC 13325 Fo record CC 100 Get 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments indicash indicash with fiscal agent to payments indicash ind	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52 1,405,000.00
11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Eund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Eund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, relation advance refut advance refut advance refut Beginning fut Plus: CO&DS N Bond integ Refunded Premium	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. thet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52
IIXX IIXX IIXX IIIXX IIIXX IIIXX IIIXX IIIIXX For record CC Fund 100 Ge Account # IIIIII IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52 1,405,000.00 133,642.79
11XX 1220 1200/730 1200/730 1200/710 1632 13325 Fo record CC Fund 100 Ge 1323 Fo record arr 1200/310 1323 Fo record arr 1200/310 1323 Fo record arr 1200/710 1200/720 1200/720 1200/761 1210 114 1322 1210 114 1322 1200/761 1210 114 1322 1326 11XX Fo record del advance refu agent. Refunded Premium Less: Principal	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52 1,405,000.00 133,642.79 475,000.00
11XX 1220 1200/730 1200/710 1632 13325 For record CC Cund 100 Ge Account # 1200/310 1323 For record arr provided in A Cond 100 Ge Account # 1200/310 1323 For record arr provided in A Count # 1200/710 1200/720 1200/710 1200/720 1200/710 1200/720 1200/710 1200/720 1200/710 1200/720 1114 1322 1124 1322 1132 1232 114 1322 115 Generality, relation Interest e Principal Interest e	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52 1,405,000.00 133,642.79 475,000.00 66,375.00
IXX IIXX IIXX IIXX IIIXX IIIXX IIIXX IIIIXX For record CC IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld form MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) thood proceeds on refunded bonds payments p	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52 1,405,000.00 133,642.79 475,000.00 66,375.00 262.02
11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 326 11XX Fo record del parnings, rela advance refu ageinning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dust and Payments	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure	379.73 10,302.30 475,000.00 66,375.00 262.02	529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52 1,405,000.00 133,642.79
11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Eund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Eund 210 De Account # 3200/710 3200/761 2210 1114 3322 326 11XX Fo record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond interest e Drincipal Interest e Dues and Payments: Dues and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52 1,405,000.00 133,642.79 475,000.00 66,375.00 262.02 1,567,794.28
11XX 1220 12200/730 1200/730 1200/710 12325 For record CC 1200/710 13325 For record CC 1200/730 1200/730 1200/730 1200/710 1200/720 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/761 1210 1114 1322 1210 1114 1322 1210 1114 1322 1200/761 2210 1114 1322 1200/761 2200/780 200/780 200/780 200/780 200/780 200/780<	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS BADS 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	379.73 10,302.30 475,000.00 66,375.00 262.02	127,187.36 4,506.59 10,302.30 529,245.29 468.52 11,923.21 54,651.74 560,807.79 468.52 1,405,000.00 133,642.79 475,000.00 66,375.00 262.02 1,567,794.28

Citrus County School District

Intrine rocu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791 Io now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	bt Service Current Bond Refunding		
Account <u>#</u> 9299/761	Description Payments to Refunded Bond Escrow Agent	1,407,090.16	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	540.81	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,623.10	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,261,000.00
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		119,920.74 28,333.33
	B to refund callable portion of Series 2005-A due from 1/1/2016		20,000.00
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3299/692 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo odvere -	refunding for the 2014-2015 field user		
	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 1XX	Description Cash	-	
2210	Accrued Interest Payable	-	-
Sinking fund	accrual for interest included in refunding.		
(ear-end en	tries:	Debit	Credit
	pital Projects, CO&DS	<u> </u>	<u></u>
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	137,237.79	
200/730	Dues and Fees (Administrative expense)	347.15	
9200/710 2632	Interest Deferred Revenues - Unavailable		18,715.43
3321	CO&DS Distributed		18,715.43
3325	Interest on Undistributed CO&DS		4,119.99
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
und 100 Ge	Description		
Account #	Description		
Account <u>#</u> /200/310	Professional and Technical Services	9,418.50	0 440 50
Account <u>#</u> 7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	9,418.50	9,418.50
Account <u>#</u> 7200/310 3323 Fo record am	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	9,418.50	9,418.50
Account # 7200/310 3323 Fo record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,418.50	9,418.50
Account <u>#</u> 7200/310 3323 Fo record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,418.50	9,418.50
Account # 7200/310 3323 Fo record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,418.50 435,000.00	9,418.50
Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	435,000.00 61,750.00	9,418.50
Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	435,000.00 61,750.00 240.42	9,418.50
Account # '200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	435,000.00 61,750.00	9,418.50
Account # (200/310 (323) To record am provided in A Fund 210 De (Account # (200/710 (200/720 (200/730 (200/761 (210)	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	435,000.00 61,750.00 240.42	9,418.50
<u>Account #</u> 200/310 323 To record am rovided in A <u>Fund 210 De</u> <u>Account #</u> 200/710 200/730 200/761 200/761 210 114 322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	435,000.00 61,750.00 240.42	485,611.08
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 114 1322 1326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	435,000.00 61,750.00 240.42	485,611.08 429.89
Account # '200/310 3323 To record am provided in A Fund 210 De Account # 0200/710 0200/730 0200/761 0200	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	435,000.00 61,750.00 240.42	9,418.50 - 485,611.08 429.89 10,949.45
Account # '200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1XX To record del	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	435,000.00 61,750.00 240.42	485,611.08 429.89
Account # '200/310 323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 114 9322 9326 11X To record del parnings, relations	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	435,000.00 61,750.00 240.42	485,611.08 429.89
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/761 1210 114 1322 1326 1XX To record del parnings, relative dvance refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	435,000.00 61,750.00 240.42	485,611.08 429.89
Account # 200/310 323 To record am rovided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del earnings, rela dvance refu igent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	435,000.00 61,750.00 240.42	485,611.08 429.89
account # 200/310 323 o record am rovided in A fund 210 De account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record del arnings, reladyance refugent. acconciliati	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45
account # 200/310 323 o record am rovided in A fund 210 De account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record del arnings, reladyance refu ugent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45
Account # 220/310 323 To record am rovided in A Stand 210 De Account # 1200/710 1210 114 322 12X To record del arrings, relative dvance refu 120ert Beginning fur Plus: CO&DS N	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45 50,182.49 513,944.41
Cocount # 200/310 323 To record am rovided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrnings, rela dvance refu igent. Reconciliati Beginning fur Plus: CO&DS N Bond inte	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45 50,182.49 513,944.41 429.89
Cocount # 200/310 323 To record am rovided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, relative dvance refu gent. Co&DS to Bond inte Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45 50,182.49 513,944.41 429.89 1,261,000.00
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2000/710 2000/710 2000/761 2210 114 3326 1221 200/761 2210 114 3326 12X To record del parnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS M Bond inte Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45 50,182.49 513,944.41 429.89 1,261,000.00
Account # 200/310 323 To record am provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 114 3226 12X To record del parnings, relative arrnings, rel	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45 50,182.49 513,944.41 429.89 1,261,000.00 119,920.74 435,000.00
Cocount # 200/310 323 To record am rovided in A Sund 210 De Cocount # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Refundec Premium Less: Principal Interest e	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45 50,182.49 513,944.41 429.89 1,261,000.00 119,920.74 435,000.00 61,750.00
CCOUNT # 200/310 323 To record am rovided in A fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 174 326 174 326 174 To record del arnings, rela dvance refu gent. CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45 50,182.49 513,944.41 429.89 1,261,000.00 119,920.74 435,000.00 61,750.00 240.42
Cocount # 200/310 323 To record am rovided in A fund 210 De Cocount # 200/710 200/720 200/730 200/761 210 114 322 326 114 322 326 1XX To record del arnings, rela dvance refu gent. Co&DS N Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) is to refunded bonds escrow agent	435,000.00 61,750.00 240.42	485,611.08 429.89 10,949.45 50,182.49 513,944.41 429.89 1,261,000.00 119,920.74 435,000.00 61,750.00 240.42 1,407,090.16
Cocount # 200/310 323 To record am rovided in A Sund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	435,000.00 61,750.00 240.42	485,611.08 429,89 10,949.45 50,182.49 513,944.41 429,89 1,261,000.00 119,920.74 435,000.00 61,750.00 240.42 1,407,090.16
Cocount # 200/310 323 To record am rovided in A fund 210 De Cocount # 200/710 200/720 200/730 200/761 210 114 322 326 0 record del arnings, rela dvance refu gent. Co&DS N Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure If ees on bond interest above) is to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	435,000.00 61,750.00 240.42	485,611.08 429.89

Clay County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credi
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	1,371,609.31	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	538.66	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,616.66	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,256,000.00
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		90,160.4 27,604.10
	B to refund callable portion of Series 2005-A due from 1/1/2016		27,004.10
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
)299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
-			
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
I1XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable		-
SINKING TUND	accrual for interest included in refunding.		
/ear-end en	tries:	Debit	Credi
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
220	Due from Other Agencies	517,852.78	
9200/730	Dues and Fees (Administrative expense)	776.50	
9200/710	Interest		70,000,4
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		70,622.4 438,791.4
3325	Interest on Undistributed CO&DS		9,215.4
3325	D&DS disbursements, investment earnings, and treasury fees.		9,215.4
3325 Fo record CC			9,215.43
3325 Fo record CC Fund 100 G e	D&DS disbursements, investment earnings, and treasury fees. eneral Fund		9,213.4
3325 Fo record CC	D&DS disbursements, investment earnings, and treasury fees.	21,066.93	9,213.4
3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	21,066.93	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	21,066.93	
3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am provided in A	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	21,066.93	
3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am provided in A	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	21,066.93	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am Forovided in A Fund 210 De Account #	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> <u>Description</u>		
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am Forovided in A Fund 210 De Account # 3200/710	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	800,000.00	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricter XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	800,000.00 95,825.00	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	800,000.00	
3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record an provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricter XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	800,000.00 95,825.00	
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/761 9200/761 2210 1114	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210 1114 3322	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.9
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.83
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.84
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9200/761 9200/761 9200/761 9210 1114 3322 3326 111X	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.84
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an Forovided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9200/761 9200/761 9200/761 9210 1114 3322 3326 111X Fo record de parnings, rela	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.84
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an Forovided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9200/761 9200/761 9200/761 9210 1114 3322 3326 111X Fo record de parnings, rela	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	800,000.00 95,825.00	9,213.4. 21,066.93 875,311.03 774.84 20,172.44
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3326 1114 3326 1114 3326 1114 3326 To record de aarnings, rela advance refu agent.	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	800,000.00 95,825.00	21,066.93 875,311.03 774.84
3325 Fo record CC Fund 100 Ge Account # '2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, related advance refut agent. Reconciliati	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	800,000.00 95,825.00	21,066.93 875,311.03 774.8i 20,172.44
3325 Fo record CC Fund 100 Ge Account # '2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, related advance refut agent. Reconciliati	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	800,000.00 95,825.00	21,066.93 875,311.03 774.8 20,172.4
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 0200/710 0200/710 0200/710 0200/761 00	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.8 20,172.4 68,653.9 902,915.19
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 2210 1114 3322 30200/761 2210 1114 3322 3326 11XX Fo record de aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS b Bond inte	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.8 20,172.4 68,653.9 902,915.19 774.8
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de earnings, reliad advance refu agent. Reconciliati Beginning fur Plus: CO&DS to Bond inte Refunded	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.8 20,172.4 68,653.9 902,915.19 774.8 1,256,000.00
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de earnings, reliad advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond inte Refunded Premium	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.8 20,172.4 68,653.9 902,915.19 774.8 1,256,000.00
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX Fo record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS 1 Bond inte Refunded Premium Less:	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds	800,000.00 95,825.00	21,066.9 21,066.9 875,311.0 774.8 20,172.4 68,653.9 902,915.1 774.8 1,256,000.0 90,160.4
3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record an provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 200/761 200/761 2210 200/761	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.83 20,172.44 68,653.94 902,915.19 774.83 1,256,000.00 90,160.44 800,000.00
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 111XX Fo record de sarnings, rel: advance refu agent. Reconciliati Beginning fur Plus: CO&DS to Bond inter Refundec Premium Less: Principal Interest e Dues and	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.83 20,172.44 68,653.94 902,915.19 774.83 1,256,000.00 90,160.44 800,000.00 95,825.00 433.33
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 0200/710 0200/710 0200/710 0200/761 2210 1114 3326 0200/761 2210 1114 3322 3326 1114 3322 Source refu agent. Reconciliatii Beginning fui Plus: CO&DS M Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.8i 20,172.44 902,915.19 774.8i 1,256,000.00 90,160.41 800,000.00 95,825.00 433.33 1,371,609.37
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761 92000/761 9200/761 9200/761 9200/761 9200/761 9200/76	D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. busch Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees on bond interest above) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	800,000.00 95,825.00	21,066.93 875,311.03 774.84
3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761 92000/761 9200/761 9200/761 9200/761 9200/761 9200/76	D&DS disbursements, investment earnings, and treasury fees.	800,000.00 95,825.00	21,066.93 875,311.03 774.8i 20,172.44 902,915.19 774.8i 1,256,000.00 90,160.41 800,000.00 95,825.00 433.33 1,371,609.37

Collier County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	Description Cash	_	
1XX 9200/730	Casn 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	-	
711 791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		_
	bt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	2,338,398.74	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	913.92	
)200/730)299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	2,742.92	
3715	Sale of Refunding Bonds		2,131,000.00
3792	Premium on Sale of Refunding Bonds		163,972.24
3322 Sorios 2014	CO&DS Withheld for SBE/COBI Bonds		47,083.34
	B to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
8715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
No advanced	I refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable		-
-	accrual for interest included in refunding.		
ear-end en		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account #	Description		
1XX 220	Cash Due from Other Agencies	- 808,653.10	
	Dues and Fees (Administrative expense)	1,002.51	
9200/730			
200/710	Interest	,	
9200/710 2632	Interest Deferred Revenues - Unavailable	,	110,281.17 687 476 74
200/710	Interest	,	110,281.17 687,476.74 11,897.70
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed		687,476.74
9200/710 2632 3321 3325 Fo record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		687,476.74
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account <u>#</u>	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description		687,476.74
0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	27,198.72	687,476.74 11,897.70
0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		687,476.74
0200/710 2632 3321 3325 Fund 100 Ge Account # 7200/310 3323 Fo record arr	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services		687,476.74 11,897.70
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		687,476.74 11,897.70
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		687,476.74 11,897.70
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal	27,198.72 910,000.00	687,476.74 11,897.70
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	27,198.72 910,000.00 102,000.00	687,476.74 11,897.70
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Experimental Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	27,198.72 910,000.00	687,476.74 11,897.70
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2020/710 2200/710 2200/730 2200/761 2210 114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 3200/761 2210 2200/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 2200/710 2200/720 3200/730 3200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/710 2200/761 2210 114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/710 0200/710 0200/710 0200/761 2210 114 1322 3326 11XX For record del parnings, relations parnings, relations parnings	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Description Descript	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/710 0200/720 0200/761 2210 1114 1322 3326 11XX For record del parnings, relation advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42
2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record arr provided in A 5 und 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1200/761 114 1322 1200/761 1210 114 1322 To record del parnings, relativa arrefut 100 record del 100	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 7200/310 323 To record arr rovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Coash Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption Description Description Redemption Description Redemption Description Redemption Description Description Redemption Description Description Redemption Description Redempt	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 1114 3326 11XX To record del parnings, rela advance refu agent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 200/720 200/720 200/720 200/720 200/720 200/761 210 114 322 326 To record del account del account gent. Co RDS N	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 83,854.96 1,037,091.58
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/720 2200/761 2210 114 3222 326 1XX To record del arrnings, rela dvance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond inte	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Extended fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld arest (revenue on withheld MVLR)	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 83,854.96 1,037,091.58 876.42
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 114 3222 326 1XX To record del parnings, relativa dvance refu gent. Reconciliati Baginning fur Plus: CO&DS v Bond inter Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. EDESCRIPTION Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash EDESCRIPTION Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Description Redemption of Principal Description Redemption Description Description Redemption Description Description Redemption Description De	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 83,854.96 1,037,091.58 876.42 2,131,000.00
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refu agent. Reconciliati Baginning fur Plus: CO&DS \ Bond inte Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Extended fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld arest (revenue on withheld MVLR)	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 83,854.96 1,037,091.58 876.42
2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record arr provided in A 5 und 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 114 3226 100 200/761 200/761 200/761 200/761 200/780 200	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Mathed frest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 83,854.96 1,037,091.58 876.42 2,131,000.00 163,972.24 910,000.00
2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record arr provided in A 5 und 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3226 326 114 3226 326 114 3226 326 114 3226 326 114 3226 326 114 3226 326 114 327 To record del arrnings, rela advance refu gent. Co&DS N Bond inter Refundec Premium Less: Principal Interest e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 1,037,091.58 876.42 2,131,000.00 163,972.24 910,000.00 102,000.00
2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 7200/310 323 To record arr provided in A 5 und 210 De Account # 7200/710 7200/720 7200/730 7200/730 7200/761 7	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure dfees (fees on bond interest above)	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 83,854.96 1,037,091.58 876.42 2,131,000.00 163,972.24 910,000.00 102,000.00 490.13
200/710 632 321 325 To record CC 500/710 500/710 500/710 500/710 500/710 500/720 500/710 500/720 500/710 500/700 5	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 83,854.96 1,037,091.58 876.42 2,131,000.00 163,972.24 910,000.00 102,000.00 490.13 2,338,398.74
200/710 632 321 325 o record CC cund 100 Ge ccount # 200/310 323 o record arr rovided in A cund 210 De count # 200/710 200/720 200/730 200/761 210 114 322 326 o record del arrings, rela dvance refu gent. Co&DS & Bond inter Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	27,198.72 910,000.00 102,000.00 490.13	687,476.74 11,897.70 27,198.72 990,008.24 876.42 21,605.47 83,854.96 1,037,091.58 876.42 2,131,000.00

Columbia County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
<u>Account #</u> 1XX	Description 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	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791 Io now mon	Premium on Sale of Bonds ey bond issues for the 2014-2015 fiscal year.		-
	ey bond issues for the 2014-2015 listal year.		
<u>Account #</u> 299/761	Description Payments to Refunded Bond Escrow Agent	542,642.40	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	214.01	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	642.29	
299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		499,000.00
792	Premium on Sale of Refunding Bonds		33,561.20
322 Sorios 2014	CO&DS Withheld for SBE/COBI Bonds		10,937.50
	B to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
715 792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
-			
	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 1XX	<u>Description</u> Cash		
210	Cash Accrued Interest Payable	-	
	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
	pital Projects, CO&DS		<u></u>
Account #			
1XX	<u>Description</u> Cash	-	
220	Due from Other Agencies	80,884.57	
200/730	Dues and Fees (Administrative expense)	192.53	
200/710	Interest		
632	Deferred Revenues - Unavailable		11,030.45
321 325	CO&DS Distributed Interest on Undistributed CO&DS		67,761.67 2,284.98
	0&DS disbursements, investment earnings, and treasury fees.		2,207.90
	eneral Fund		
Account #	Description		
200/310	Professional and Technical Services	5,223.57	
323	CO&DS Withheld for Administration		5,223.57
o record am	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
orovided in A			
orovided in A Fund 210 De	bt Service, SBE/COBI Bonds		
rovided in A Fund 210 De Account #	bt Service, SBE/COBI Bonds Description	245 000 00	
rovided in A Fund 210 De Account # 1200/710	bt Service, SBE/COBI Bonds Description Redemption of Principal	245,000.00	
rovided in A Fund 210 De Account #	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	245,000.00 25,375.00 130.97	
rovided in A Fund 210 De Account <u>#</u> 1200/710 1200/720	bt Service, SBE/COBI Bonds Description Redemption of Principal	25,375.00	
rovided in A cund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	25,375.00 130.97	
rovided in A <u>sund 210 De</u> <u>Account #</u> 200/710 200/720 200/730 200/761 210 114	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	25,375.00 130.97	
rovided in A cund 210 De account # 200/710 200/720 200/761 210 114 322	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	25,375.00 130.97	264,552.04
rovided in A count # 200/710 200/720 200/730 200/761 210 114 322 326	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	25,375.00 130.97	234.20
rovided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	25,375.00 130.97	
rovided in A count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record del	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	25,375.00 130.97	234.20
rovided in A count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del parnings, relative dvance refut	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	25,375.00 130.97	234.20
rovided in A <u>count #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu	bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	25,375.00 130.97	234.20
rovided in A Fund 210 De ACCOUNT # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent.	bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	25,375.00 130.97	234.20
rovided in A und 210 De <u>iccount #</u> 200/710 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. icconciliati teginning fur	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	25,375.00 130.97	234.20 5,719.73
rovided in A Sund 210 De Account # 200/710 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus:	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	25,375.00 130.97	234.20 5,719.73 20,441.74
rovided in A Fund 210 De Account # 200/710 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu igent. Reconciliati Beginning fur Plus: CO&DS M	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54
rovided in A Sund 210 De Sund 210 De Sund 210 De Sund 210 De Sund 200 /710 (200/720 (200/761 (210) 114 (322) (326) 114 (322) (326) 114 (322) (326) 114 (322) (326) (327) (326) (327) (326) (327)	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54 234.20
rovided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refunded	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54
rovided in A Fund 210 De A A Count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Plus: CO&DS v Bond inte Refunded Premium Less:	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54 234.20 499,000.00 33,561.20
rovided in A rovided in A ro	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54 234.20 499,000.00 33,561.20 245,000.00
rovided in A rund 210 De ccount # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Refunder Premium Less: Principal Interest e	bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) abond proceeds on refunded bonds payments xpenditure	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54 234.20 499,000.00 33,561.20 245,000.00 25,375.00
rovided in A und 210 De ccount # 200/710 200/720 200/730 200/761 210 114 322 326 0 record del arnings, rela dvance refu gent. Econciliati eginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above)	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54 234.20 499,000.00 33,561.20 245,000.00 25,375.00 130.97
rovided in A und 210 De ccount # 200/710 200/720 200/761 210 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 114 326 114 322 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 115 114 326 115 115 115 115 115 115 115 11	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54 234.20 499,000.00 33,561.20 245,000.00 25,375.00 130.97 542,642.40
rovided in A und 210 De ccount # 200/710 200/720 200/761 210 114 322 326 11X o record del arnings, reladvance refu gent. Econciliati teginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above)	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54 234.20 499,000.00 33,561.20 245,000.00 25,375.00 130.97 542,642.40
rovided in A und 210 De ccount # 200/710 200/720 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. econciliati eginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd 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) s to refunded bonds (admin and underwriter fees) on refunded bonds	25,375.00 130.97	234.20 5,719.73 20,441.74 275,489.54 234.20 499,000.00 33,561.20 245,000.00 25,375.00 130.97 542,642.40 856.30

Dade County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description Payments to Refunded Bond Escrow Agent	13,603,119.35	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,372.50	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	16,124.15	
9299/892	Discounts on Refunding Bonds	-	40 507 000 00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		12,527,000.00 823,761.82
3322	CO&DS Withheld for SBE/COBI Bonds		273,854.18
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Autoria interest r ayable (Siriking Fund Accidais)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
-			
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	Description Cash		
1XX		- 1 702 906 00	
1XX 220	Due from Other Agencies	- 1,702,906.00 8,285.70	
1XX 220 200/730 200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest	0.005 70	
11XX 1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	0.005 70	
11XX 1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	0.005 70	1,380,641.38
11XX 1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	0.005 70	232,216.67 1,380,641.38 98,333.65
11XX 1220 2200/730 2200/710 2632 3321 3325 Fo record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	0.005 70	1,380,641.38
11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	0.005 70	1,380,641.38
11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services	0.005 70	1,380,641.38
11XX 1220 1200/730 1200/710 1632 1321 1325 Fo record CC Fund 100 Ge 14 1200/310 1323	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	8,285.70	1,380,641.38 98,333.65
1XX 220 2200/730 2200/710 632 3321 50 record CC 50	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	8,285.70	1,380,641.38 98,333.65
11XX 220 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	8,285.70	1,380,641.38 98,333.65
1XX 220 2200/730 2200/710 2632 3325 To record CC To record CC To record CC To record CC To record and To record and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	8,285.70	1,380,641.38 98,333.65
1XX 220 2200/730 200/710 2632 3325 To record CC Cund 100 Ge Account # 200/310 3323 To record arr provided in A Cund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	8,285.70	1,380,641.38 98,333.65
11XX 220 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	8,285.70	1,380,641.38 98,333.65
11XX 1220 1200/730 1200/710 1632 13325 Fo record CC Fund 100 Ge 100 Ge 100 Account # 1200/310 1323 Fo record arr 100 For a fo	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	8,285.70 224,795.70 11,954,000.00	1,380,641.38 98,333.65
1XX 220 2200/730 2200/710 632 3321 50 record CC 50 record CC 50 record CC 50 record arr 50 record arr	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Energian Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65
1XX 220 2200/730 2200/710 632 3321 50 record CC 50 record CC 50 record CC 50 record arr 50 record arr	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	8,285.70 224,795.70 11,954,000.00 1,504,546.29	1,380,641.38 98,333.65
1XX 220 2200/730 2200/710 2632 3321 3325 To record CC To record CC To record CC To record arr To rovided in A To rovided in A To rovided in A Count # 2200/710 2200/720 2200/761 2210 114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Energian Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70
11XX 1220 1200/730 1200/710 12632 13325 150 record CC 13325 150 record CC 150 record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62
11XX 1220 12200/730 12200/730 12200/710 12632 13325 150 record CC 13325 150 record CC 150 record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38
11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 2210 1114 3322 3326 11XX Fo record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62
11XX 1220 1200/730 1200/730 1200/710 1632 13325 Fo record CC Fund 100 Ge 1323 Fo record arr 1323 Fo record arr 1323 Fo record arr 14 1200/710 1200/720 1200/730 1200/761 1210 12210 114 1322 1326 1XX Fo record del 1XX Fo record del 1XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62
1XX 220 200/730 200/710 632 3325 To record CC 5 und 100 Ge Account # 200/310 323 To record am rovided in A 5 und 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.05 11,652.62
1XX 220 2200/730 2200/710 2632 3321 3325 To record CC 5 und 100 Ge Account # 2200/310 3323 To record am provided in A 5 und 210 De Account # 2200/730 2200/761 2210 114 3326 1210 114 3326 To record del arrings, relativa and services arrings, relativa and services arrings, relativa and services 1 x x x x x x x x x x x x x x x x x x x	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Expressional Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62
1XX 220 2200/730 2200/730 2200/710 632 3321 3325 To record CC Cund 100 Ge Account # 2200/310 323 To record arr provided in A Cund 210 De Account # 2200/730 2200/730 2200/730 2200/761 2210 114 3326 1XX To record del arrnings, relative advance refut advance refut agent. Carconciliati	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66
1XX 220 2200/730 2200/710 2632 3321 3325 To record CC To record CC To record CC To record arr To record arr To rovided in A To record arr To rovided in A To record arr To record arr To rovided in A To record arr To record del Ta arr To record del To	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66
1XX 220 2200/730 2200/730 2200/710 2632 3321 50 record CC 50 rec	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash th service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 150 record CC 13325 150 record CC 150 record C	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld prest (revenue on withheld MVLR)	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 Fo record CC 13325 Fo record CC 100 Get 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash th service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62 12,527,000.00
11XX 12XX 1220 1200/730 1200/730 1200/710 12632 13325 Fo record CC 13325 Fo record CC 100 Get 100 G	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow indicate as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62 12,527,000.00
1XX 220 2200/730 2200/730 2325 To record CC Cund 100 Ge Account # 200/310 323 To record arr provided in A Cund 210 De Account # 200/710 200/720 200/761 2210 114 322 326 1XX To record del arrings, relative arrings, relative advance refut gent. Co&DS V Bond inte Refunded Premium Less: Principal	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. areral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62 12,527,000.00 823,761.82 11,954,000.00
11XX 1220 3200/730 3200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr porovided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/710 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/710 3200/720 3200/761 2210 1114 3325 For record del partnings, rela advance refu advance refu Bond inte Refundec Primium Less: Principal Interest e	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62 12,527,000.00 823,761.82 11,954,000.00 1,504,546.29
HXX 1220 3200/730 3200/730 3200/710 2632 3331 50 For record CC Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record del partings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS N Bond inter Refundee Principal Interest e Dues and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. areral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62 12,527,000.00 823,761.82 11,954,000.00
IIXX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/761 2210 1114 3322 3226 11XX Fo record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond interest e Dress and Principal Interest e Dues and Payments: Dues and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service, payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure dfees (fees on bond interest above) s to refunded bonds escrow agent dfees on refunded bonds (admin and underwriter fees)	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62 12,527,000.00 823,761.82 11,954,000.00 1,504,546.29 6,516.63
11XX 220 2200/730 2200/730 2200/710 2632 3325 Fo record CC Eund 100 Ge Account # 7200/310 3323 Fo record an A Eund 210 De Account # 7200/710 9200/710 9200/720 9200/720 9200/720 9200/730 9200/761 1210 1114 3322 3326 1XX Fo record del aarnings, rela 4dvance refu 3328 Fo record del aarnings, rela 4dvance refu 3326 1XX Fo record del aarnings, rela 4dvance refu 3326 1XX Fo record del aarnings, rela 3326 1XX Fo record del aarnings, rela 4dvance refu 3326 1XX Fo record del aarnings, rela 4dvance refu agent. Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc Discount	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees)	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62 12,527,000.00 823,761.82 11,954,000.00 1,504,546.29 6,516.63 13,603,119.35 21,496.65
11XX 1220 12200/730 1200/730 1200/710 12325 For record CC 1200/710 13325 For record CC 1200/730 1200/730 1200/730 1200/710 1200/720 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/710 1200/761 1210 1114 1322 1210 1114 1322 1210 1114 1322 1200/761 2210 1114 1322 1200/761 2200/780 200/780 200/780 200/780 200/780 200/780<	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees)	8,285.70 224,795.70 11,954,000.00 1,504,546.29 6,516.63	1,380,641.38 98,333.65 224,795.70 13,162,916.09 11,652.62 312,578.66 986,029.82 13,436,770.27 11,652.62 12,527,000.00 823,761.82 11,954,000.00 1,504,546.29 6,516.63 13,603,119.35

Desoto County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 200/730	Cash 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	-	
8711 8791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		-
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	409,485.27	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	157.40 472.39	
200/730	Discounts on Refunding Bonds	472.39	
8715	Sale of Refunding Bonds		367,000.00
3792	Premium on Sale of Refunding Bonds		34,885.89
322 Series 2014-	CO&DS Withheld for SBE/COBI Bonds B to refund callable portion of Series 2005-A due from 1/1/2016		8,229.17
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 210	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	I refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210 Sinkina fund	Accrued Interest Payable accrual for interest included in refunding.		-
	•		
ear-end en		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account # 1XX	Description Cash	-	
220	Due from Other Agencies	38,767.32	
200/730	Dues and Fees (Administrative expense)	102.32	
	Interest		5,286.78
200/710 2632	LIETELLEU KEIVENITES - LINSVallapia		
200/710 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		32,368.51
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		
2632 3321 3325 Fo record CC	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		32,368.51
2632 3321 3325 Fo record CC Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund		32,368.51
2632 3321 3325 Fo record CC Fund 100 Ge Account <u>#</u>	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	0.770.00	32,368.51
2632 3321 3325 Fo record CC Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund	2,776.08	32,368.51
2632 3321 3325 To record CC <u>Fund 100 Ge</u> Account <u>#</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	2,776.08	32,368.51 1,214.35
2632 3321 3325 For record CC Fund 100 Ge Account # '200/310 323 For record arr	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,776.08	32,368.51 1,214.35
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	2,776.08	32,368.51 1,214.35
2632 325 To record CC Fund 100 Ge Sund 100	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description		32,368.51 1,214.35
2632 321 325 To record CC <u>Fund 100 Ge</u> Account # 2200/310 323 To record am or ovided in A <u>Fund 210 De</u> Account # 2200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	130,000.00	32,368.51 1,214.35
2632 325 To record CC Fund 100 Ge Sund 100	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description		32,368.51 1,214.35
2632 3321 3325 For record CC Fund 100 Ge Account # 200/310 323 For record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	130,000.00 18,125.00	32,368.51 1,214.35
2632 3321 3325 For record CC Fund 100 Ge Account # 1200/310 3323 For record arr for for record arr for record a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	130,000.00 18,125.00 71.70	32,368.51 1,214.35
2632 3321 3325 To record CC Cund 100 Ge Account # 7200/310 3323 To record arr provided in A Cund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08
2632 3321 3325 For record CC Fund 100 Ge Account # 1200/310 3323 For record arr for for record arr for record a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87
2632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record arr provided in A Fund 210 De Account # 200/710 200/710 200/720 200/730 200/761 2210 114 322 326 1XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20
2632 321 325 To record CC Tund 100 Ge Account # 200/310 323 To record arr provided in A Fund 210 De Account # 200/710 200/720 200/720 200/720 200/761 2210 114 322 326 1XX To record del	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricte XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	130,000.00 18,125.00 71.70	32,368.51 1,214.35
2632 321 325 To record CC 5 und 100 Ge Account # 7200/310 323 To record am rovided in A 5 und 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1226 11X To record del account del 114 1322 125 To record del 125 To record d	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20
2632 321 325 To record CC 5 und 100 Ge Account # 7200/310 323 To record am rovided in A 5 und 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1226 11X To record del account del 114 1322 125 To record del 125 To record d	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricte XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20
2632 321 325 To record CC To record CC To record CC To record an To record an To record an To record an To record an 200/710 200/720 200/730 200/730 200/761 210 114 322 50 record del parnings, relation 200/761 210 200/761 210 200/761 210 200/761 210 200/761 200	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20
2632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record am provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 114 3222 326 1XX To record del arrings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20
2632 321 325 To record CC 200/310 323 To record an provided in A 200/310 323 To record an provided in A 200/710 200/720 200/730 200/730 200/761 210 114 322 326 To record del parnings, related avance refut segent. Reconciliati Beginning fut Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63
2632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record an provided in A Fund 210 De Account # 200/710 200/710 200/720 200/730 200/761 210 114 322 326 To record del acrings, rela advance refu INXX To record del Coenciliati Beginning fur Plus: CO&DS N	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 14,668.61 153,045.04
2632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record arr provided in A Fund 210 De Account # 200/710 200/70 20	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 14,668.61 153,045.04 128.20
2632 321 325 To record CC 5 und 100 Ge Account # 7200/310 323 To record am rovided in A 5 und 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1226 1XX To record del arnings, rela dvance refu gent. Co&DS v Bond inte Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 14,668.61 153,045.04
2632 3321 3325 To record CC 5 und 100 Ge Account # 7200/310 323 To record am rovided in A 5 und 210 De Account # 9200/710 9200/720 9200/730 9200/761 9	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 14,668.61 153,045.04 128.20 367,000.00 34,885.89
2632 321 325 To record CC 5 and 100 Ge Account # 200/310 323 To record arr provided in A 5 and 210 De Account # 200/710 200/720 200/730 200/730 200/761 2210 114 3326 11XX To record del arrnings, rela advance refu agent. Co&DS N Bond inte Refunded Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 144,668.61 153,045.04 128.20 367,000.00 34,885.89 130,000.00
2632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record am provided in A Cund 210 De Account # 200/710 200/720 200/730 200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 144,668.61 153,045.04 128.20 367,000.00 34,885.89 130,000.00 18,125.00
632 321 325 o record CC cund 100 Ge Account # 200/310 323 o record am rovided in A cund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 o record del amings, relativation Account effunder Premium Less: Principal Interest e Dues and Payment:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds escrow agent	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 144,668.61 153,045.04 128.20 367,000.00 34,885.89 130,000.00 18,125.00 71.70 409,485.27
2632 321 325 To record CC Eund 100 Ge Account # 200/310 323 To record am provided in A Eund 210 De Account # 200/710 200/720 200/730 200/710 200/720 200/730 200/761 210 114 322 326 To record del arrings, relativation 200/761 210 114 322 326 To record del arrings, relativation CO&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Het Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure flees (fees on bond interest above) s to refunded bonds escrow agent flees on refunded bonds (admin and underwriter fees)	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 144,668.61 153,045.04 128.20 367,000.00 34,885.89 130,000.00 18,125.00 71.70 409,485.27 629.79
2632 321 325 To record CC Eund 100 Ge Account # 200/310 323 To record am provided in A Eund 210 De Account # 200/710 200/720 200/730 200/710 200/720 200/730 200/761 210 114 322 326 To record del arrings, relativation 200/761 210 114 322 326 To record del arrings, relativation CO&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure flees on bond interest above) is to refunded bonds escrow agent flees on refunded bonds escrow agent flees on refunded bonds escrow agent flees on refunded bonds (admin and underwriter fees) on refunded bonds	130,000.00 18,125.00 71.70	32,368.51 1,214.35 2,776.08 144,815.87 128.20 3,252.63 144,668.61 153,045.04 128.20 367,000.00 34,885.89 130,000.00 18,125.00 71.70 409,485.27

Dixie County School District

Fund 310 Ca	Iting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash Duas and Ease (leavenes costs, underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
8791 Janaur man	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description Payments to Refunded Bond Escrow Agent	104,845.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	40.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	120.99	
)299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	04 000 00
3792	Premium on Sale of Refunding Bonds		94,000.00 8,923.39
322	CO&DS Withheld for SBE/COBI Bonds		2,083.33
	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	ebt Service Advance Bond Refunding		
Account #	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	d refunding for the 2014-2015 fiscal year.		
und 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
I1XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
-			
ear-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	- 20,198.49	
220/730	Dues and Fees (Administrative expense)	45.91	
200/710	Interest		
2632	Deferred Revenues - Unavailable		2,754.53
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		16,945.00 544.87
	D&DS disbursements, investment earnings, and treasury fees.		011101
	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,245.60	
3323	CO&DS Withheld for Administration		1,245.60
	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
novided in /			
	abt Service SRF/CORI Rande		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Fund 210 De Account #	Description	50.000.00	
Fund 210 De Account <u>#</u> 0200/710	<u>Description</u> Redemption of Principal Interest	50,000.00 13,500.00	
Fund 210 De Account # 0200/710 0200/720 0200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	13,500.00 30.78	
Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	13,500.00	
Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 0200/761 0210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	13,500.00 30.78	
Count # 200/710 200/720 200/730 200/761 210 114 322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	13,500.00 30.78	
Fund 210 De Account # 0200/710 0200/720 0200/720 0200/730 0200/761 0200/761 0210 114 0322 0326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	13,500.00 30.78	62,173.50 55.04
Fund 210 De Account # 0200/710 0200/720 0200/720 0200/730 0200/761 0200/761 0210 114 0322 0326 1XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	13,500.00 30.78	
Fund 210 De Account # 0200/710 0200/720 0200/720 0200/730 0200/761 02210 1114 03222 0326 1114 0322 070 record de	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	13,500.00 30.78	55.04
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 11XX Fo record de earnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	13,500.00 30.78	55.04
Fund 210 De Account # 0200/710 0200/720 0200/730 0200/730 0200/761 0210 1114 0322 0326 1XX Fo record de partings, reladivance refutadorance refutadorance refutadorance refutadorance refutadorance refutadorance	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	13,500.00 30.78	55.04
Cund 210 Dec Account # 2200/710 2200/730 2200/730 2200/761 210 114 322 326 1XX To record de earnings, rel dvance refu gent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	13,500.00 30.78	55.04
Count # 2000/710 2000/720 2000/720 2000/730 2000/761 2210 114 3322 3326 1XX To record de carnings, rel dvance refu advance refu agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	13,500.00 30.78	55.04 1,302.24
Count # 2000/710 2000/720 2000/720 2000/730 2000/761 2210 114 3322 3326 1XX To record de carnings, rel dvance refu advance refu agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	13,500.00 30.78	55.04 1,302.24
Cound 210 Dev Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record de transference Account # Account #	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83
Cocount # 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, reludvance refungent. Reconciliati Beginning fungent Plus: CO&DS Bond inter	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83 55.04
Cocount # 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond integ Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83 55.04 94,000.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record de 9204/730 3326 11XX Fo record de 9204/730 3326 11XX Fo record de 9204/730 3226 3326 11XX Fo record de 9204/730 9205/730 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9322 9326 9326 9326 940 940 940 940 940 940 940 940 940 <	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83 55.04 94,000.00
Fund 210 De Account # 0200/710 0200/720 0200/730 0200/730 0200/761 02114 0322 0326 11X4 50 record de 0200/761 0000000 0000000000000000000000000000	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow itom of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83 55.04 94,000.00 8,923.39 50,000.00
Account # Account #	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83 55.04 94,000.00 8,923.39 50,000.00 13,500.00
Fund 210 De Account # 0200/710 0200/730 0200/730 0200/761 2210 1114 3322 3326 3326 11XX Fo record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond inte Refundee Premium Less: Principal Interest e Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld arest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83 55.04 94,000.00 8,923.39 50,000.00 13,500.00 30.78
Cocount # 200/710 200/720 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent. Refunder Premium Less: Principal Interest e Dues and Payment	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83 55.04 94,000.00 8,923.39 50,000.00 13,500.00 30.78 104,845.42
Cocount # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent. Reconciliati Beginning fu Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	13,500.00 30.78	55.04 1,302.24 8,275.04 64,256.83 55.04 94,000.00 8,923.39 50,000.00 13,500.00

	Duval County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - 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 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description Payments to Refunded Bond Escrow Agent	6,943,486.15	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,742.62	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	8,231.34	
9299/892	Discounts on Refunding Bonds	-	0.005.000.00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		6,395,000.00 419,668.44
3322	CO&DS Withheld for SBE/COBI Bonds		139,791.67
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies Dues and Fees (Administrative expense)	839,341.20	
9200/730 9200/710	Interest	2,427.03	
2632	Deferred Revenues - Unavailable		114,461.92
3321	CO&DS Distributed		698,502.58
3325	Interest on Undistributed CO&DS		28,803.73
	0&DS disbursements investment earnings and treasury fees		
To record CO	0&DS disbursements, investment earnings, and treasury fees.		
To record CO Fund 100 Ge	eneral Fund		
To record CC Fund 100 Ge Account <u>#</u>	eneral Fund Description	65,846,76	
To record CC Fund 100 Ge Account # 7200/310	eneral Fund	65,846.76	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record arr	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	65,846.76	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record arr	eneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	65,846.76	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	65,846.76	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	•	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	3,245,000.00	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	•	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,245,000.00 347,750.00	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as atticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,245,000.00 347,750.00	65,846.76
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,245,000.00 347,750.00	
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/761 2210 1114 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as atticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,245,000.00 347,750.00	3,515,129.20
To record CC Fund 100 Ge Account # 7200/310 3323 To record anr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,245,000.00 347,750.00	65,846.76 3,515,129.20 3,111.81 76,249.25
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,245,000.00 347,750.00	3,515,129.20 3,111.81
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	3,245,000.00 347,750.00	3,515,129.20 3,111.81
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 2200/710 3200/710 3200/710 3200/761 3210 1114 3322 3326 11XX To record de parnings, rela advance refu	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,245,000.00 347,750.00	3,515,129.20 3,111.81
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 9300/761 93000/761 93000/761 9300/761 93000/761 93000/761 93000/761 9300	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	3,245,000.00 347,750.00	3,515,129.20 3,111.81
To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25
To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/761	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761	Pareral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761	Pareral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	3,245,000.00 347,750.00	3,515,129.20 3,111.81
To record CC Fund 100 Ge Account # 7200/310 3323 To record anr provided in A Fund 210 De Account # 9200/710 9200/720	Paneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81 6,395,000.00
To record CC Fund 100 Ge Account # 7200/310 3323 To record anr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/710 9200/720 9200/720 9200/710 9200/720	Pareral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as attricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/700 9200/720	Pareral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year withheld treest (revenue on withheld MVLR) d bond proceeds on refunded bonds	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81 6,395,000.00 419,668.44
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatii Beginning fu Plus: CO&DS to Bond inte Refundec Premium Less: Principal	Paneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81 6,395,000.00
To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fui Plus: CO&DS i Bond inte Refundec Premium Less: Principal Interest e Dues and	Pareral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as a tricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure d fees (fees on bond interest above)	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81 6,395,000.00 419,668.44 3,245,000.00 347,750.00 1,740.26
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761 2210 1114 3322 9200/761 2210 1114 3322 3326 111X To record de earnings, rel: advance refu agent. Reconciliatii Beginning fu Plus: CO&DS to Bond inte Refundec Premium Less: Principal Interest e Dues and Payment	ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as auticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above) s to refunded bonds escrow agent	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81 6,395,000.00 419,668.44 3,245,000.00 347,750.00 1,740.26 6,943,486.15
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761 2210 1114 3322 9200/761 2210 1114 3322 3326 111X To record de earnings, rela advance refu agent. Reconciliatii Beginning fun Plus: CO&DS to Bond inter Refundec Premium Less: Principal Interest e Dues and Payment Dues and	Pareral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as auticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year withheld rest (revenue on withheld MVLR) dond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81 6,395,000.00 419,668.44 3,245,000.00 347,750.00 1,740.26
To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761	ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure flees (fees on bond interest above) s to refunded bonds escrow agent flees on refunded bonds escrow agent <tr< td=""><td>3,245,000.00 347,750.00</td><td>3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81 6,395,000.00 419,668.44 3,245,000.00 347,750.00 1,740.26 6,943,486.15</td></tr<>	3,245,000.00 347,750.00	3,515,129.20 3,111.81 76,249.25 274,056.71 3,654,920.87 3,111.81 6,395,000.00 419,668.44 3,245,000.00 347,750.00 1,740.26 6,943,486.15

Escambia County School District

Fund 310 Ca	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	683,057.20	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	268.90	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	807.04	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	627,000.00
3792	Premium on Sale of Refunding Bonds		43,383.14
3322	CO&DS Withheld for SBE/COBI Bonds		13,750.00
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	I refunding for the 2014-2015 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Olinking fund	accidance interest included in relanding.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	326,449.48	
9200/730	Dues and Fees (Administrative expense)	892.62	
9200/710 2632	Interest Deferred Revenues - Unavailable		44,518.46
3321	CO&DS Distributed		272,230.20
3325	Interest on Undistributed CO&DS		10,593.44
To record CO	ADS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
	Description		
Account #			
7200/310	Professional and Technical Services	24,217.14	
7200/310 3323	CO&DS Withheld for Administration	24,217.14	24,217.14
7200/310 3323 To record arr	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	24,217.14	24,217.14
7200/310 3323 To record am provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	24,217.14	24,217.14
7200/310 3323 To record am provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	24,217.14	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	1,148,000.00	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	1,148,000.00 157,665.39	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	1,148,000.00	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,148,000.00 157,665.39 631.24	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description SBA Sinking Fund Earnings Coash Description Description Description SBA Sinking Fund Earnings Coash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Coash Description D	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74
7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fur Plus: CO&DS v	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. At Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. At Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refunded	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00
7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fur Plus: CO&DS N Bond inte Refunded Premium	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. At Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS M Bond inte Refundec Premium Less:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coash Description Coash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Comof activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00 43,383.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Beginning fur Plus: CO&DS to Bond inte Refundec Premium Less: Principal Interest e Dues and	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00 43,383.14 1,148,000.00 157,665.39 631.24
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00 43,383.14 1,148,000.00 157,665.39 631.24 763,006.97
7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00 43,383.14 1,148,000.00 157,665.39 631.24
7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00 43,383.14 1,148,000.00 157,665.39 631.24 763,006.97 1,075.94
7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00 43,383.14 1,148,000.00 157,665.39 631.24 763,006.97
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Dues and Dues and Dues and	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148,000.00 157,665.39 631.24 79,949.77	79,949.77 1,275,038.87 1,128.74 32,101.54 173,605.27 1,288,788.87 1,128.74 627,000.00 43,383.14 1,148,000.00 157,665.39 631.24 763,006.97 1,075.94

Flagler County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
-und 310 Ca Account #	pital Projects, COBI Bonds Description		
1XX	Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730 299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
299/091 711	Sale of Bonds - SBE/COBI Bonds	-	-
791	Premium on Sale of Bonds		-
lo new mone	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
<u>Account #</u>	Description	000 044 07	
299/761 200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	869,244.97 334.09	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,002.69	
299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		779,000.00
792 322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		74,081.75 17,500.00
	B to refund callable portion of Series 2005-A due from 1/1/2016		17,500.00
nrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
<u>ccount #</u>	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
792 210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
-10	ACCIDENT AND CONTRACT ACCIDENT		-
	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 1XX	<u>Description</u> Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account #	Description		
1XX 220	Cash Due from Other Agencies	- 239,944.63	
220 200/730	Dues and Fees (Administrative expense)	265.22	
200/710	Interest		
2632	Deferred Revenues - Unavailable		32,722.88
321 325	CO&DS Distributed Interest on Undistributed CO&DS		204,339.41 3,147.56
	&DS disbursements, investment earnings, and treasury fees.		5,147.50
und 100 Ge			
Account #	Description		
200/310	Professional and Technical Services	7,195.47	
323	CO&DS Withheld for Administration		7,195.47
	ounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
CCOUNT #	bt Service, SBE/COBI Bonds Description		
200/710	Redemption of Principal	190,000.00	
200/720	Interest	50,600.00	
200/730 200/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	116.79	
200/701	Accrued Interest Payable	-	
114	Cash with Fiscal/Service Agents		-
322	CO&DS Withheld for SBE/COBI Bonds		235,894.44
326 1XX	SBA Sinking Fund Earnings Cash	-	208.83 4,613.52
	t service payments, MVLR withheld for debt service, investment		4,013.32
	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
igent.			
	on of activity in fund 210, Debt Service:		00.070
Beginning fur Plus:	nd balance as provided in prior school year		36,979.40
CO&DS v			253,394.44
	rest (revenue on withheld MVLR)		208.83
	l bond proceeds on refunded bonds		779,000.00 74,081.75
			74,001.70
	payments		190,000.00
Premium Less: Principal			50,600.00
Premium Less: Principal Interest e	•		116.79
Premium Less: Principal Interest e Dues and	fees (fees on bond interest above)		
Premium Less: Principal Interest e Dues and Payments	fees (fees on bond interest above) to refunded bonds escrow agent		869,244.97
Premium Less: Principal Interest e Dues and Payments Dues and	fees (fees on bond interest above)		869,244.97 1,336.78

Franklin County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX	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	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
8791 Jo now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
200/730 299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advance-	refunding for the 2014-2015 field year		
	I refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210 Sinking fund	Accrued Interest Payable		-
Siriking tunu	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	45,072.48	
200/730	Dues and Fees (Administrative expense)	25.12	
200/710	Interest		
632	Deferred Revenues - Unavailable		6,146.91
321	CO&DS Distributed		38,652.54
325 	Interest on Undistributed CO&DS		298.15
o record CC	D&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
und 100 Ge			
Fund 100 Ge Account <u>#</u>	Description		
Account <u>#</u> 200/310	Professional and Technical Services	681.57	
Account <u>#</u> 7200/310 8323	Professional and Technical Services CO&DS Withheld for Administration	681.57	681.57
Account <u>#</u> 200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	681.57	681.57
Account <u>#</u> 2200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	681.57	681.57
Account <u>#</u> 2200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	681.57	681.57
Account # (200/310 (323) To record am provided in A Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	681.57	681.57
Account <u>#</u> (200/310 (323) For record am provided in A Fund 210 De (Account <u>#</u> (200/710)	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	681.57	681.57
Account # '200/310 323 To record am rovided in A Fund 210 De Account # 1200/710 1200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	681.57 - -	681.57
Account # (200/310) (323) To record am provided in A Fund 210 De (Account # (200/710) (200/720) (200/730)	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	681.57 - - -	681.57
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	681.57 - - - - -	681.57
Account # '200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/720 2200/730 2200/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	681.57 - - - - - - - - -	681.57
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	681.57 - - - - - - - - -	681.57 -
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	681.57 - - - - - - -	681.57 - - -
Account # '200/310 323 To record an provided in A Fund 210 De Account # 1200/710 1200/730 1200/761 1210 114 1322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	681.57 - - - - - - - - - - -	681.57 - - - -
Account # '200/310 323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 90000 9000 9000 90000 9000 9000 9000 90000 90000 900	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	681.57 - - - - - - - - - - - -	681.57 - - - -
Account # '200/310 323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	681.57 - - - - - - - - - - - -	681.57 - - - -
Account # '200/310 323 To record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/761 1210 114 1322 1326 1XX To record del parnings, relative advance refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	681.57 - - - - - - - - - -	681.57 - - -
Account # '200/310 323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	681.57 - - - - - - - - -	681.57 - - - -
Account # (200/310 (323) To record am provided in A Fund 210 De (Account # (200/710 (200/720 (200/730 (200/730 (200/761 (210 114 (322 (326 1XX) To record del parnings, related (dvance refut (gent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	681.57 - - - - - - -	681.57
Account # (200/310 (323) To record am provided in A Fund 210 De (Account # (200/710 (200/720 (200/730 (200/761 (210 (2114 (322) (326) 1XX To record del parnings, relative (Account # (200/761 (210) (200/761 (200/	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	681.57 - - - - - - -	681.57
Account # (200/310 (323) To record am provided in A Fund 210 De (Account # (200/710 (200/720 (200/730 (200/761 (210 (2114 (322) (326) 1XX To record del parnings, relative (Account # (200/761 (210) (200/761 (200/	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	681.57 - - - - - - -	
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Account # '200/310 323 To record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del 1XX To record del 1XXX To record del 1XXX To record del 1XXX To record del	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nuticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld mest (revenue on withheld MVLR)	681.57 - - - - - - -	681.57 - - - - - - - -
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Account # '200/310 323 To record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del arrnings, relative arrnings, relative arrnings, relative to record del arrnings, relative arrnings, relative to record del arrnings, relative arrnings, relative to record del arrnings, relative arrnings, relative to record del arrnings, relative arrnings, relative a	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nuticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld mest (revenue on withheld MVLR)	681.57	681.57
Account # '200/310 323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 114 1322 1326 1XX To record del parnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS \ Bond inter Refunded Premium Less:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Experimental Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	681.57	681.57
Account # (200/310 (323) To record am provided in A Fund 210 De (Account # (200/710 (200/720 (200/730 (200/730 (200/761 (210 (2114 (2124) (200/761 (210 (2114) (222) (200/761 (210) (200/761 (210) (200/761 (210) (200/761 (210) (200/761 (210) (200/761 (210) (200/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	681.57	681.57
Account # (200/310 (323) To record am provided in A Fund 210 De (Account # (200/710 (200/720 (200/730 (200/730 (200/761 (210 114 (322 (326 1XX To record del (327 (326 1XX To record del (327 (326 (327) (326) (327) (326) (327) (326) (327) (326) (327)	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	681.57	681.57
Account # (200/310 323 To record am provided in A Fund 210 De Account # (200/710 (200/720 (200/730 (200/730 (200/761 (210 114 (322 (200/761 (210 114 (322 (326 114 (322 (326 114 (322 (326 (326 (326)	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	681.57	681.57
Account # 200/310 323 To record am provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del parnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refundec Premium Less: Principal Interest e Dues and Payment:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fiese (fees on bond interest above) is to refunded bonds escrow agent	681.57	
Account # '200/310 323 To record arr provided in A Fund 210 De Account # 200/710 200/710 200/710 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refundec Premium Less: Principal Interest e Dues and Payment: Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	681.57 - - - - - - - - - -	
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Gadsden County School District

und 310 Ca		Debit	<u>Credit</u>
	pital Projects, COBI Bonds		
Account #	Description		
1XX 200/730	Cash 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	-	
8711 8791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	672,833.90	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	258.61	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	776.15	
299/892 715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	603,000.00
792	Premium on Sale of Refunding Bonds		57,326.99
322	CO&DS Withheld for SBE/COBI Bonds		13,541.67
	B to refund callable portion of Series 2005-A due from 1/1/2016		
Ū	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	ebt Service Advance Bond Refunding		
<u>Account #</u> 114	Description Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
8715 8792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	I refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX 210	Cash Accrued Interest Payable	-	-
	accrual for interest included in refunding.		_
•	° °	Dahit	0
ear-end en		Debit	<u>Credit</u>
	pital Projects, CO&DS		
Account #	Description		
1XX 220	Cash Due from Other Agencies	- 65,634.66	
2200/730	Dues and Fees (Administrative expense)	161.12	
200/710	Interest		
2632	Deferred Revenues - Unavailable		8,950.76
321 325	CO&DS Distributed Interest on Undistributed CO&DS		54,932.86 1,912.16
	D&DS disbursements, investment earnings, and treasury fees.		1,012.10
	eneral Fund		
	Description		
Account #		1 071 00	
Account <u>#</u> 200/310	Professional and Technical Services	4,371.30	
200/310 323	CO&DS Withheld for Administration	4,371.30	4,371.30
200/310 323 o record am	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,371.30	4,371.30
200/310 323 o record am provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,371.30	4,371.30
200/310 3323 To record am provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	4,371.30	4,371.30
2200/310 323 To record am provided in A Fund 210 De Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		4,371.30
200/310 3323 To record am provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	4,371.30 200,000.00 28,500.00	4,371.30
2200/310 3223 To record am provided in A Fund 210 De Account # 2200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	200,000.00	4,371.30
200/310 323 To record an provided in A <u>Fund 210 De</u> Account # 1200/710 1200/720 1200/730 1200/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	200,000.00 28,500.00	4,371.30
200/310 323 To record an provided in A <u>Fund 210 De</u> Account # 3200/710 3200/720 3200/730 3200/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	200,000.00 28,500.00	4,371.30
200/310 323 To record an provided in A <u>Fund 210 De</u> Account # 1200/710 1200/720 1200/730 1200/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	200,000.00 28,500.00	4,371.30
200/310 323 To record an provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 114 322 326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	200,000.00 28,500.00	223,441.01 197.80
200/310 323 To record an provided in A Fund 210 De Account # 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	200,000.00 28,500.00	223,441.01
200/310 323 To record an provided in A Fund 210 De 400/710 9200/710 9200/720 9200/761 9200/761 9210 114 9322 9326 1XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	200,000.00 28,500.00	223,441.01 197.80
200/310 323 To record an provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de parnings, relations	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	200,000.00 28,500.00	223,441.01 197.80
200/310 323 To record an provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de parnings, relations	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	200,000.00 28,500.00	223,441.01 197.80
2200/310 323 To record an arror or record an arror or record an arror of the arro	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	200,000.00 28,500.00	223,441.01 197.80
2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322 3326 1XX To record de aarnings, rela advance refu agent. Reconciliati	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	200,000.00 28,500.00	223,441.01 197.80 4,971.81
2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 1XX To record de arnings, rela dvance refu agent. Reconciliati Beginning fui	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	200,000.00 28,500.00	223,441.01 197.80
200/310 323 To record an rovided in A Sund 210 De Sund 210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60
2200/310 323 To record an provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record de parnings, relations, red	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60 236,982.68 197.80
200/310 323 To record an provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1220 114 1322 12326 1XX To record de parnings, rel- advance refu agent. Reconciliati Beginning fur Plus: CO&DS M	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60 236,982.68 197.80 603,000.00
200/310 323 To record an provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record de parnings, rel- advance refu agent. Reconciliati Beginning fur Plus: CO&DS 1 Bond inter Refunded Premium	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	200,000.00 28,500.00	223,441.01 197.80 4,971.81
2200/310 323 To record amore and an another and an another and an another and an another and another and another and another	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60 236,982.68 197.80 603,000.00 57,326.99
2200/310 323 To record an arror original and a second	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60 236,982.68 197.80 603,000.00 57,326.99 200,000.00
200/310 323 To record an arrowided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arrings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS to Bond inter Refundec Premium Less: Principal Interest e Dues and	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60 236,982.68 197.80 603,000.00 57,326.99 200,000.00 28,500.00 110.62
200/310 323 To record an arrowided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record de arrings, relative dvance refut 1327 Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) is to refunded bonds escrow agent	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60 236,982.68 197.80 603,000.00 57,326.99 200,000.00 28,500.00 110.62 672,833.90
200/310 323 To record an rovided in A Sund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refunder Premium Less: Principal Interest e Dues and Payment Dues and Payment	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60 236,982.68 197.80 603,000.00 57,326.99 200,000.00 28,500.00 110.62 672,833.90
200/310 323 To record am rovided in A fund 210 De <u>cocount #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, reladings,	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	200,000.00 28,500.00	223,441.01 197.80 4,971.81 23,412.60 236,982.68 197.80 603,000.00 57,326.99 200,000.00 28,500.00 110.62

Gilchrist County School District

Entries resu			
	Iting from bond issuance and refunding:	Debit	Credit
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX	Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
)299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
lo new mone	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	135,229.47	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	52.75	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	158.32	
299/892	Discounts on Refunding Bonds	-	100.000.00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		123,000.00 9,732.20
322	CO&DS Withheld for SBE/COBI Bonds		2,708.34
	B to refund callable portion of Series 2005-A due from 1/1/2016		_,
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Accorded interest i dyddio (officing i und Accidato)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
		Debit	orcan
	pital Projects, CO&DS		
Account # 1XX	<u>Description</u> Cash		
220	Due from Other Agencies	- 21,650.08	
200/730	Dues and Fees (Administrative expense)	53.87	
200/710	Interest		
2632	Deferred Revenues - Unavailable		2,952.47
	CO&DS Distributed		40 440 00
321			18,112.20
325	Interest on Undistributed CO&DS		18,112.20 639.28
325 o record CC	0&DS disbursements, investment earnings, and treasury fees.		
325 To record CC Fund 100 Ge	0&DS disbursements, investment earnings, and treasury fees. eneral Fund		
325 To record CC Fund 100 Ge Account <u>#</u>	0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	4 404 40	
325 To record CC Fund 100 Ge Account <u>#</u> 1200/310	0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	1,461.42	639.28
3325 To record CC Fund 100 Ge Account # 1200/310 1323	0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,461.42	
3325 To record CC To record CC To record # 200/310 3223 To record am	0&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	1,461.42	639.28
3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3223 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,461.42	639.28
325 To record CC Tund 100 Ge Account # 2200/310 323 To record am provided in A Tund 210 De	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds	1,461.42	639.28
325 To record CC To record CC To record # 1200/310 323 To record am to rovided in A To record am to rovided in A To record am	D&D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description		639.28
325 To record CC Tund 100 Ge Account # 2200/310 323 To record am provided in A Tund 210 De	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds	1,461.42 70,000.00 6,750.00	639.28
3325 To record CC To record CC To record # 7200/310 323 To record am to rovided in A To record am to rovided in A To record am to r	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	70,000.00	639.28
325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/761	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	70,000.00 6,750.00	639.28
325 To record CC Fund 100 Ge 200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/730 2200/761 2210	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	70,000.00 6,750.00 37.13	639.28
325 To record CC Fund 100 Ge Count # 200/310 323 To record am provided in A Fund 210 De Account # 200/710 200/730 200/761 2210 114	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	70,000.00 6,750.00 37.13	639.28
325 To record CC Fund 100 Ge 200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/730 2200/761 2210	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16
325 To record CC Fund 100 Ge Cond 100 Ge	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	70,000.00 6,750.00 37.13	639.28
325 To record CC Fund 100 Ge Cond 100 Ge	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39
325 To record CC Fund 100 Ge Cond 100 Ge	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39
325 To record CC Fund 100 Ge Cond 100 Ge	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as irticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39
325 To record CC Fund 100 Ge Cond 100 Ge	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39
325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 3226 326 1XX To record del earnings, relativame refutivame and the second del arrings, relativame refutivame and the second del arrings, relativame and the second del arrings, r	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39
325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/761 1210 114 1322 1326 1XX To record del arrings, rela Acdvance refu agent. Carconciliati	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58
325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/761 1210 114 1322 1326 1XX To record del arrings, rela Acdvance refu agent. Carconciliati	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58
325 To record CC Fund 100 Ge 2200/310 3233 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 3226 3286 1287 To record del aarnings, rela dvance refu agent. Reconciliatii Beginning fur Plus: CO&DS V	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50
325 To record CC Fund 100 Ge Cond 100 Ge	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bot Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50 66.39
325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 12210 114 3226 12210 114 3226 1237 To record del sarnings, relative advance refu agent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refunded	D&DS disbursements, investment earnings, and treasury fees.	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50 66.39 123,000.00
325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12X To record del arnings, rela dvance refu agent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refunded Premium	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bot Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50 66.39 123,000.00
325 To record CC Fund 100 Ge Account # '200/310 323 To record am provided in A Fund 210 De Account #)200/710)200/720)200/720)200/720)200/720)200/761)200/	Daspective Description Professional and Technical Services CO&DS Withheld for Administration Co&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest Description SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50 66.39 123,000.00 9,732.20
325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1210 114 1322 127 127 127 127 127 127 127 1	Daspective Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as rice XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: on of activity in fund 210, Debt Service: on refunded bonds on refunded bonds payments	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50 66.39 123,000.00 9,732.20 70,000.00
325 To record CC Fund 100 Ge Cound 100 Ge 200/310 323 To record am provided in A Fund 210 De Cound 210 De 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refundec Premium Less: Principal Interest e	Daspective Description Professional and Technical Services CO&DS Withheld for Administration Co&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest Description SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39
325 To record CC Fund 100 Ge 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/730 2200/730 2200/730 2200/761 2210 114 3226 328 To record del arnings, rela dvance refu ugent. Refundec Premium Less: Principal Interest e Dues anc Payments	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) abond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds escrow agent </td <td>70,000.00 6,750.00 37.13</td> <td>639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50 66.39 123,000.00 9,732.20 70,000.00 6,750.00</td>	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50 66.39 123,000.00 9,732.20 70,000.00 6,750.00
325 To record CC Fund 100 Ge 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 3226 3286 1210 114 3226 3286 1210 114 3226 3286 1210 114 3226 3286 1210	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 5,339.22 77,702.50 66.39 123,000.00 9,732.20 70,000.00 6,750.00 37.13 135,229.47 211.07
325 To record CC Fund 100 Ge Cound 100 Ge	D&DS disbursements, investment earnings, and treasury fees.	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 1,726.58 77,702.50 66.39 123,000.00 9,732.20 70,000.00 6,750.00 37.13 135,229.47 211.07
325 To record CC aund 100 Ge 200/310 323 To record am rovided in A aund 210 De account # 200/710 200/720 200/730 200/761 210 114 322 326 114 322 326 200/761 210 114 322 326 To record del arnings, rela dvance refu gent. Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc	D&DS disbursements, investment earnings, and treasury fees.	70,000.00 6,750.00 37.13	639.28 1,461.42 74,994.16 66.39 1,726.58 1,726.58 5,339.22 77,702.50 66.39 123,000.00 9,732.20 70,000.00 6,750.00 37.13 135,229.47 211.07

Glades County School District

	It is a from bond is such as and refunding.	Dahit	Credit
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	B to refund callable portion of Series 2005-A due from 1/1/2016		-
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
0			
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tripe.	Debit	Credit
		Debit	orcan
	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	53,464.42	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	29.80	
	Deferred Revenues - Unavailable		7 291 39
2632	Deferred Revenues - Unavailable CO&DS Distributed		7,291.39 45.849.17
2632 3321			7,291.39 45,849.17 353.66
2632 3321 3325	CO&DS Distributed		45,849.17
2632 3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		45,849.17
2632 3321 3325 To record CC Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund		45,849.17
2632 3321 3325 To record CC Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	808.47	45,849.17
2632 3321 3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund	808.47	45,849.17
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	808.47	45,849.17 353.66
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr	CO&DS Distributed 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	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	CO&DS Distributed 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 iounts withheld from MVLR for actual administration fees as	808.47	45,849.17 353.66
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	808.47	45,849.17 353.66
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account #	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution.	808.47	45,849.17 353.66
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am Forovided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	808.47 - -	45,849.17 353.66
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	808.47 - - -	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	808.47 - - - - -	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	808.47 - - - - - - - - -	45,849.17 353.66
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	808.47 - - - - - - - - -	45,849.17 353.66
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	808.47 - - - - -	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	808.47 - - - - - - - -	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/761 2210 9200/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	808.47 - - - - - - - -	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	808.47 - - - - - - - -	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/700 9200/7200 9200/7200 9200/72000000000000000000000000000000000	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	808.47 - - - - - - -	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	808.47 - - - - - - -	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2000/730 2000/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 9200/720 9200/710 9200/710 9200/720 9200/710 9200/710 9200/710 9200/720 9200/710 9200/720 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 9	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 200/720 200/720 200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 2200/720 2200/730 200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS N	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/761 9300/761 93000/761 9300/761 93000/761 93000/761 93000/761 93000/	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/761 9300/761 93000/761 9300/761 93000/761 93000/761 93000/761 93000/	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9200/730 9200/761 9200/730 9200/761 9200/761 9200/730 9200/761 9	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow fon of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del advance refu agent. Reconciliati Beginning fun Plus: CO&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and	CO&DS Distributed Interest on Undistributed CO&DS 2&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 riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) a bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 200/720 200/720 200/730 200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Refundec Premium Less: Principal Interest e Dues and Payment:	CO&DS Distributed Interest on Undistributed CO&DS 2&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 ritice XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) is to refunded bonds escrow agent	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Refunder Plus: CO&DS N Bond inte Refunder Premium Less: Principal Interest e Dues and Payment: Dues and Payment:	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 roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)	808.47	45,849.17 353.66
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 2200/720 200/710 2200/730 200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS N Bond inte Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and Payment: Dues and Payment: Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	808.47	45,849.17 353.66 808.47
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 2200/710 2200/720 200/720 200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Seginning, rela advance refu agent. Refunder Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	808.47	45,849.17 353.66

Gulf County School District

Intries resu	Ilting from bond issuance and refunding:	Debit	Credit
		Debit	orcan
	apital Projects, COBI Bonds		
<u>Account #</u> 1XX	Description 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	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791	Premium on Sale of Bonds		-
lo new mon	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	ebt Service Current Bond Refunding		
ccount #	Description		
299/761	Payments to Refunded Bond Escrow Agent	325,767.83	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	125.23	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	375.85	
299/892	Discounts on Refunding Bonds	-	202.000.00
715 792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		292,000.00 27,706.41
322	CO&DS Withheld for SBE/COBI Bonds		6,562.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		0,002.00
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-			
	ebt Service Advance Bond Refunding		
Account #	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
200/730	Discounts on Refunding Bonds	-	
5715	Sale of Refunding Bonds		-
792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	ebt Service, SBE/COBI Bonds		
ccount #	Description		
1XX	Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
'ear-end en	tries:	Debit	Credit
		Debit	
	apital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	20,800.54	
200/730	Dues and Fees (Administrative expense) Interest	47.47	
632	Deferred Revenues - Unavailable		2,836.63
321	CO&DS Distributed		17,447.96
325	Interest on Undistributed CO&DS		563.42
o record CO	D&DS disbursements, investment earnings, and treasury fees.		
und 100 Ge	eneral Fund		
	Description		
Account #			
<u>Account #</u> 200/310	Protessional and Lechnical Services	1.287.99	
	Professional and Technical Services CO&DS Withheld for Administration	1,287.99	1,287.99
200/310 323 o record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,287.99	1,287.99
200/310 323 o record an	CO&DS Withheld for Administration	1,287.99	1,287.99
200/310 323 o record an rovided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,287.99	1,287.99
200/310 323 o record an provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,287.99	1,287.99
200/310 323 To record an rovided in A fund 210 De account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds	1,287.99	1,287.99
200/310 323 To record an rovided in A fund 210 De account # 200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,287.99
200/310 323 To record an rovided in A fund 210 De account # 200/710 200/720 200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	55,000.00	1,287.99
200/310 323 To record an rovided in A fund 210 De account # 200/710 200/720 200/730 200/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	55,000.00 10,625.00	1,287.99
200/310 323 To record an rovided in A fund 210 De account # 200/710 200/720 200/730 200/761 210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	55,000.00 10,625.00	1,287.99
200/310 323 To record an rovided in A fund 210 De Account # 200/710 200/720 200/730 200/761 210 114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	55,000.00 10,625.00	
200/310 323 To record an rovided in A fund 210 De account # 200/710 200/720 200/730 200/761 210 114 322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	55,000.00 10,625.00	64,374.72
200/310 323 o record an rovided in A cund 210 De 4 200/710 200/710 200/720 200/761 210 114 322 326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	55,000.00 10,625.00	64,374.72 56.95
200/310 323 o record an rovided in A fund 210 De 4 200/710 200/710 200/730 200/761 210 114 322 326 1XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	55,000.00 10,625.00	64,374.72 56.95
200/310 323 o record an rovided in A cund 210 De 400/710 1200/710 1200/730 1200/761 1210 114 1322 1326 1XX o record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	55,000.00 10,625.00	64,374.72 56.95
200/310 323 o record an rovided in A cund 210 De 400/710 200/710 200/730 200/761 210 114 322 326 1XX o record de parnings, rel	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	55,000.00 10,625.00	64,374.72 56.95
200/310 323 o record an rovided in A fund 210 De fund 210 De 200/710 200/710 200/730 200/761 210 114 322 326 1XX o record de arnings, rel dvance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	55,000.00 10,625.00	64,374.72 56.95
200/310 323 To record an rovided in A fund 210 De (count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Bescription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	55,000.00 10,625.00	64,374.72 56.95
200/310 323 o record an rovided in A fund 210 De <u>ccount #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record de arnings, rel dvance refu gent.	CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Exercise: SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	55,000.00 10,625.00	64,374.72 56.99 1,225.16
200/310 323 To record an rovided in A fund 210 De (count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent. Reconciliati Beginning fui	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Bescription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	55,000.00 10,625.00	64,374.72 56.99 1,225.16
200/310 323 To record an rovided in A fund 210 De (count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent. Reconciliati Beginning fui Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Indibalance as provided in prior school year	55,000.00 10,625.00	64,374.72 56.99 1,225.16 9,558.79
200/310 323 To record an rovided in A fund 210 De Count # 200/710 200/720 200/730 200/761 210 114 322 326 114 322 326 TXX To record de arnings, rel dvance refu gent. Reconciliatii Beginning fu Plus: CO&DS	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abst Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow bt service as provided in prior school year withheld	55,000.00 10,625.00	64,374.72 56.99 1,225.16 9,558.79 70,937.22
200/310 323 To record an rovided in A fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent. Reconciliati beginning fur Plus: CO&DS - Bond inte	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow fon of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR)	55,000.00 10,625.00	64,374.72 56.99 1,225.16 9,558.79 70,937.22 56.99
200/310 323 To record an rovided in A Sund 210 De Control (Control (CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abst Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow bt service as provided in prior school year withheld	55,000.00 10,625.00	64,374.72 56.99 1,225.16 9,558.79 70,937.22 56.99 292,000.00
200/310 323 To record an rovided in A Sund 210 De Control (Control (CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow fon of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	55,000.00 10,625.00	64,374.72 56.99 1,225.16 9,558.79 70,937.22 56.99 292,000.00
200/310 323 To record an rovided in A Sund 210 De Sund 210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow fon of activity in fund 210, Debt Service: md balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	55,000.00 10,625.00	64,374.72 56.99 1,225.16 9,558.79 70,937.22 56.99 292,000.00 27,706.41
200/310 323 To record an rovided in A Sund 210 De Sund 210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow fon of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	55,000.00 10,625.00	9,558.79 70,937.22 56.99 1,225.10 9,558.79 70,937.22 56.99 292,000.00 27,706.41 55,000.00
200/310 323 To record an rovided in A fund 210 De (ccount # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent. Refundec Premium Less: Principal Interest e	CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution.	55,000.00 10,625.00	64,374.72 56.99 1,225.16 9,558.79 1,225.16 9,558.79 292,000.00 27,706.41 55,000.00 10,625.00
200/310 323 To record an rovided in A fund 210 De account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent. Refunder Premium Less: Principal Interest e Dues and Payment	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution.	55,000.00 10,625.00	1,287.99 64,374.72 56.99 1,225.16 9,558.79 70,937.22 56.99 292,000.00 27,706.41 55,000.00 10,625.00 31.87 325,767.83
200/310 323 To record an rovided in A fund 210 De account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rel dvance refu gent. Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and Payment Dues and	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution.	55,000.00 10,625.00	9,558.79 70,937.22 56.99 1,225.16 70,937.22 56.99 292,000.00 27,706.41 55,000.00 10,625.00 31.87
200/310 323 o record an rovided in A und 210 De ccount # 200/710 200/720 200/730 200/761 210 114 322 326 0 record de arnings, rel dvance refug gent. Econciliatii reginning fui Plus: CO&DS - Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and Discount	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution.	55,000.00 10,625.00	9,558.79 9,558.79 1,225.10 9,558.79 70,937.22 56.99 292,000.00 27,706.41 55,000.00 10,625.00 31.87 325,767.83 501.08
200/310 323 o record an rovided in A und 210 De ccount # 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record de arnings, rel dvance refug gent. econciliati eginning fui Plus: CO&DS 1 Bond inte Refundee Principal Interest e Dues and Payment Dues and	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution.	55,000.00 10,625.00	9,558.79 9,558.79 1,225.16 9,558.79 70,937.22 56.99 292,000.00 27,706.41 55,000.00 10,625.00 31.87 325,767.83

Hamilton County School District

	Iting from bond issuance and refunding:	Debit	Credit
		Debit	creat
	apital Projects, COBI Bonds		
ACCOUNT #	Description		
1XX 200/730	Cash Dues and Eees (Issuance costs - underwriter's discount)	-	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
200/730	Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791	Premium on Sale of Bonds		-
lo new mone	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	ebt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	159,542.81	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	61.33	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	184.06	
299/892	Discounts on Refunding Bonds	-	
5715	Sale of Refunding Bonds		143,000.00
792 322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		13,559.03
	B to refund callable portion of Series 2005-A due from 1/1/2016		3,229.17
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
0			
	ebt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
5715	Sale of Refunding Bonds		-
792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
	I refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210 Simbling from d	Accrued Interest Payable		-
binking fund	accrual for interest included in refunding.		
/ear-end en	tries:	<u>Debit</u>	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	19,812.54	
200/730	Dues and Fees (Administrative expense)	41.74	
200/710	Interest		
632	Deferred Revenues - Unavailable		2,701.91
321	CO&DS Distributed		16,656.96
325	Interest on Undistributed CO&DS		495.41
	0&DS disbursements, investment earnings, and treasury fees.		
und 100 Ge	eneral Fund		
	Description		
Account #			
200/310	Professional and Technical Services	1,132.53	
200/310 323	Professional and Technical Services CO&DS Withheld for Administration	1,132.53	1,132.53
200/310 323 o record am	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,132.53	1,132.53
200/310 323 o record am provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53	1,132.53
200/310 323 o record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53	1,132.53
200/310 323 To record am provided in A Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		1,132.53
200/310 323 To record am provided in A Fund 210 De Account <u>#</u> 200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	50,000.00	1,132.53
200/310 323 To record am provided in A total and a second am total and a second and a second and a second a sec	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,132.53
200/310 323 To record am provided in A Fund 210 De Account <u>#</u> 200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	50,000.00 6,375.00	1,132.53
200/310 323 To record am rovided in A Sund 210 De Account <u>#</u> 1200/710 1200/720 1200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	50,000.00 6,375.00	1,132.53
200/310 323 To record am rovided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	50,000.00 6,375.00	
200/310 323 To record am rovided in A Fund 210 De 400/710 200/710 200/720 200/730 200/761 210 114 322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	50,000.00 6,375.00	55,082.09
200/310 323 To record am rovided in A Cund 210 De 400/710 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	50,000.00 6,375.00	55,082.09 48.76
200/310 323 To record am rovided in A Fund 210 De 400/710 1200/710 1200/730 1200/761 1210 114 1322 1326 1XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	50,000.00 6,375.00	1,132.53 55,082.09 48.76 1,271.42
200/310 323 To record am rovided in A Fund 210 De 400/710 1200/710 1200/730 1200/761 1210 114 1322 1326 1XX To record del	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	50,000.00 6,375.00	55,082.09 48.76
200/310 323 To record am rovided in A Fund 210 De 400/710 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del parnings, relation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	50,000.00 6,375.00	55,082.09 48.76
200/310 323 To record am rovided in A Fund 210 De 400/710 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del varnings, relative dvance refutive	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	50,000.00 6,375.00	55,082.09 48.76
200/310 323 To record am rovided in A Sund 210 De <u>Scount #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del varnings, relativa e refu igent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,375.00	55,082.09 48.76
200/310 323 To record am rovided in A Fund 210 De (CCOUNT # 200/710 1200/720 1200/730 1200/761 1210 114 322 326 1XX To record del arnings, rela dvance refu gent. CCOUNT # CCOUNT # COUNT #	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,375.00	55,082.09 48.76
200/310 323 To record am rovided in A Sund 210 De (200/710 1200/720 1200/730 1200/761 1210 114 1322 1223 122 12326 1223 1236 1XX To record del arnings, rela dvance refu igent. Reconciliati Beginning fur	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,375.00	55,082.09 48.76 1,271.42
200/310 323 To record am rovided in A Sund 210 De (200/710 1200/720 1200/730 1200/761 1210 114 1322 1202 114 1322 1202 To record del varnings, rela dvance refu igent. Reconciliatii Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59
200/310 323 To record am rovided in A Sund 210 De ACCOUNT # 1200/710 1200/720 1200/730 1200/761 1210 114 1222 1200/761 1210 114 1223 1200/761 1210 114 1223 1200/761 1210 1200/761 1210 1200/761 1210 1200/761 1210 1200/761 1210 1200/761 1210 1200/761 1200/760 1200/761 1	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26
200/310 323 To record am rovided in A Sund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 322 326 1XX To record del arrnings, rela dvance refu igent. Reconciliati Beginning fur Plus: CO&DS M	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld mest (revenue on withheld MVLR)	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76
200/310 323 To record am rovided in A Fund 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/761 1210 114 322 326 1XX To record del arnings, relative dvance refu agent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00
200/310 323 To record am rovided in A Fund 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/761 1210 114 322 326 1XX To record del arnings, relative dvance refu agent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refunded	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00
200/310 323 To record am rovided in A Sund 210 De CCOUNT # 200/710 200/720 200/730 200/761 2010 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliatii Beginning fur Plus: CO&DS V Bond inte Refundec Premium Less:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00 13,559.03
200/310 323 To record am rovided in A Sund 210 De CCOUNT # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS N Bond inte Refundec Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. EDESCRIPTION Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld trest (revenue on withheld MVLR) Bond proceeds on refunded bonds	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00 13,559.03 50,000.00
200/310 323 To record am rovided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refundec Premium Less: Principal Interest e Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00 13,559.03 50,000.00 6,375.00 27.27
200/310 323 To record am rovided in A Sund 210 De (200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del advance refu gent. Reconciliati Beginning fur Plus: CO&DS V Bond inter Refundec Premium Less: Principal Interest e Dues anc Payments	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure filees (fees on bond interest above) is to refunded bonds escrow agent	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00 13,559.03 50,000.00 6,375.00 27.27 159,542.81
200/310 323 To record am rovided in A Sund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds escrow agent	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00 13,559.03 50,000.00 6,375.00 27.27 159,542.81 245.39
200/310 323 To record am rovided in A Fund 210 De <u>Cocount #</u> 200/710 200/720 200/730 200/761 210 114 322 326 0 record del arnings, rela dvance refu gent. Reconciliatii Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure flees (fees on bond interest above) is to refunded bonds escrow agent flees on refunded bonds (admin and underwriter fees) on refunded bonds	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00 13,559.03 50,000.00 6,375.00 27.27 159,542.81 245.39
200/310 323 o record am rovided in A und 210 De <u>ccount #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. <u>econciliati</u> eginning fur Plus: CO&DS N Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc Payments	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) is to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	50,000.00 6,375.00	55,082.09 48.76 1,271.42 5,374.59 58,311.26 48.76 143,000.00 13,559.03 50,000.00 6,375.00 27.27 159,542.81 245.39

Hardee County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
5711 701	Sale of Bonds - SBE/COBI Bonds		-
791 Jo new mone	Premium on Sale of Bonds ey bond issues for the 2014-2015 fiscal year.		-
	eb Service Current Bond Refunding		
Account #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	161,742.51	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	63.47	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	190.50	
)299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	148,000.00
3792	Premium on Sale of Refunding Bonds		10,767.31
322	CO&DS Withheld for SBE/COBI Bonds		3,229.17
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
Ū	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - underwher's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 210	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	l refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	<u>Debit</u>	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	45,142.33	
	Dues and Fees (Administrative expense)	106.00	
200/730 200/710	INTELEST		
200/730 200/710 2632	Interest Deferred Revenues - Unavailable		6,156.18
200/710 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		37,834.14
200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		37,834.14
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund		37,834.14
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account <u>#</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	2 875 96	37,834.14
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund	2,875.86	37,834.14
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 200/310 3223	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	2,875.86	37,834.14 1,258.01
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 2200/310 3223 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,875.86	37,834.14 1,258.01
2200/710 2632 321 325 Fund 100 Ge Account # 2200/310 323 Fo record arr provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	2,875.86	37,834.14 1,258.01
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ets Service, SBE/COBI Bonds <u>Description</u>		37,834.14 1,258.01
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	120,000.00	37,834.14 1,258.01
2200/710 2632 321 325 For record CC Fund 100 Ge Account # 2200/310 323 For record am rorovided in A Fund 210 De Account # 2200/710 2200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	120,000.00 28,225.00	37,834.14 1,258.01
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	120,000.00	37,834.14 1,258.01
2200/710 2632 3321 3325 To record CC Cond 100 Ge Account # 7200/310 323 To record am provided in A Cond 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	120,000.00 28,225.00 71.81	37,834.14 1,258.01
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 2200/310 323 For record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/730 2200/761 2210 114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86
200/710 632 321 325 To record CC 5 and 100 Ge 323 To record arr rovided in A 5 and 210 De 1200/710 1200/710 1200/730 1200/761 1210 114 1322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35
2200/710 2632 3321 3325 To record CC Cond 100 Ge Account # 7200/310 323 To record am provided in A Cond 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	120,000.00 28,225.00 71.81	37,834.14 1,258.01
2200/710 2632 3321 3325 To record CC Eund 100 Ge Account # 2200/310 323 To record am provided in A Eund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 1XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 200/750 200	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 1322 326 1XX To record del acrings, relationary for the function of the function o	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 200/750 200	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40
2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record arr provided in A 5 und 210 De Account # 2200/710 200/720 200/730 200/761 2210 114 3222 326 1XX To record del aarnings, rela dvance refu 1990.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 1XX To record del arrings, rela advance refu agent. Reconciliati Beginning fun	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06
2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record arr provided in A 5 und 210 De Account # 2200/710 200/720 200/730 200/761 210 114 322 5 o record del 326 1XX To record del aarnings, rela dvance refu ugent. Ceconciliati Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 200/720 200/720 200/720 200/720 200/720 200/710 200/720 200/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 3222 326 1XX To record del parnings, relativation 200/761 2210 114 3222 326 1XX To record del parnings, relativation Plus: CO&DS v Bond inter Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06 16,714.17 148,268.52 128.40
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 3222 326 1XX To record del parnings, relativation 200/761 2210 114 3222 326 1XX To record del parnings, relativation Plus: CO&DS v Bond inter Refunded Premium	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06 16,714.17 148,268.52
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 322 326 1XX To record del arrings, relativation Co&DS V Bond inter Refundec Premium Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06 16,714.17 148,268.52 128.40 148,000.00 10,767.31
2200/710 2632 321 325 To record CC Sund 100 Ge Account # 2200/310 323 To record arr provided in A Sund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 1XX To record del arrnings, relative avanings, relative avaning	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06 16,714.17 148,268.52 128.40 148,000.00 10,767.31 120,000.00
200/710 632 321 325 To record CC 50 record CC 50 record CC 50 record CC 50 record CC 50 record CC 50 record arr 50 record del 50 record del 50 record del 50 record del 50 record arr 50 record del 50 record del 50 record arr 50	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06 16,714.17 148,268.52 128.40 148,000.00 10,767.31 120,000.00 28,225.00
200/710 632 321 325 To record CC 500/710 500/710 500/710 500/710 500/710 500/720 500/720 500/720 500/720 500/761 200/730 200/761 210 114 322 500/761 210 114 322 50 record del tarnings, rela dvance refu gent. 8 econciliati 8 eginning fur Plus: CO&DS & Bond inter Refunded Premium Less: Principal Interest e Dues and Payment:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) is to refunded bonds escrow agent	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06 16,714.17 148,268.52 128.40 148,000.00 10,767.31 120,000.00 28,225.00 71.81
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/720 2200/761 2210 114 3222 326 1XX To record del arrnings, rela dvance refu gent. Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above) s to refunded bonds escrow agent Hees on refunded bonds (admin and underwriter fees)	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06 3,129.06 16,714.17 148,268.52 128.40 148,000.00 10,767.31 120,000.00 28,225.00 71.81 161,742.51 253.97
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/720 2200/761 2210 114 3222 326 1XX To record del arrnings, rela dvance refu gent. Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) is to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	120,000.00 28,225.00 71.81	37,834.14 1,258.01 2,875.86 145,039.35 128.40 3,129.06 16,714.17 148,268.52 128.40 148,000.00 10,767.31 120,000.00 28,225.00 71.81 161,742.51

Hendry County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca Account #	pital Projects, COBI Bonds Description		
1XX	Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891 711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
791	Premium on Sale of Bonds		-
lo new mone	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
299/761 200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	414,319.54 161.68	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	485.26	
299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		377,000.00
792 322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		29,633.15 8,333.33
	B to refund callable portion of Series 2005-A due from 1/1/2016		-,
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
<u>.ccount #</u>	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
715 792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
792 210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 1XX	Description Cash	_	
210	Accrued Interest Payable	-	-
Sinking fund	accrual for interest included in refunding.		
/ear-end en	tries:	Debit	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies Dues and Fees (Administrative expense)	52,991.87 155.04	
200/730 200/710	Interest	100.04	
2632	Deferred Revenues - Unavailable		7,226.56
321	CO&DS Distributed		44,080.37
325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		1,839.98
	eneral Fund		
Account #	Description		
200/310	Professional and Technical Services	4,206.30	
	CO&DS Withheld for Administration		4,206.30
323 			
o record am	ounts withheld from MVLR for actual administration fees as rticle XII. Section 9. Subsection (d) of the Florida Constitution		
o record am rovided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
o record am rovided in A und 210 De			
o record am provided in A Fund 210 De Account # 0200/710	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	210,000.00	
o record am provided in A Fund 210 De Account # 0200/710 0200/720	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest	20,500.00	
o record am provided in A cond 210 De account # 1200/710 1200/720 1200/730	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees		
o record am rovided in A <u>sund 210 De</u> <u>account #</u> 200/710 200/720 200/730 200/761 210	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	20,500.00 111.48	
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/720 200/730 200/761 210 114	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	20,500.00 111.48	205 470 57
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/720 200/761 210 114 322	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	20,500.00 111.48	
o record am provided in A Fund 210 De Account # 0200/710	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	20,500.00 111.48	225,172.29 199.34 5,239.85
o record am provided in A <u>Fund 210 De</u> <u>Account #</u> 0200/710 0200/720 0200/730 0200/761 000000000000000000000000000000000000	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	20,500.00 111.48	199.34
o record am provided in A <u>count #</u> 0200/710 0200/720 0200/730 0200/730 0200/761 000000000000000000000000000000000000	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	20,500.00 111.48	199.34
o record am rovided in A <u>cocount #</u> 200/710 200/720 200/730 200/730 200/761 210 114 3222 326 1XX o record del carnings, rela dvance refu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	20,500.00 111.48	199.34
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent.	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	20,500.00 111.48	199.34
o record am rovided in A <u>fund 210 De</u> <u>account #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent.	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	20,500.00 111.48	199.34 5,239.85
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o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114 322 326 114 327 326 114 326 114 326 114 326 114 326 114 114 326 114 114 114 114 114 114 114 114 114 11	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	20,500.00 111.48	199.34 5,239.85 16,292.77 233,505.62
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o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114 322 326 0 record del arnings, rela dvance refu gent. <u>ccoaciliatii</u> eginning fur Plus: <u>cO&DS v</u> Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) is to refunded bonds escrow agent	20,500.00 111.48	199.34 5,239.85 16,292.77 233,505.62 199.34 377,000.00 29,633.15 210,000.00 20,500.00 111.48
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114 322 326 114 322 326 11X o record del arnings, rela dvance refu gent. teconciliatii teginning fur Plus: CO&DS V Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees on bond interest above) s to refunded bonds (admin and underwriter fees)	20,500.00 111.48	199.34 5,239.85 16,292.77 233,505.62 199.34 377,000.00 29,633.15 210,000.00 20,500.00 111.48 414,319.54 646.94
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114 322 326 114 322 326 11XX o record del arnings, rela dvance refu gent. <u>econciliati</u> eginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xxpenditure I fees on bond interest above) is to refunded bonds (admin and underwriter fees) on refunded bonds	20,500.00 111.48	199.34 5,239.85 16,292.77 233,505.62 199.34 377,000.00 29,633.15 210,000.00 20,500.00 111.48 414,319.54

Hernando County School District

	Hernando County School District		
Fund 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description Payments to Refunded Bond Escrow Agent	1,449,462.93	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	557.10	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,672.01	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,299,000.00 123,525.37
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		29,166.67
	B to refund callable portion of Series 2005-A due from 1/1/2016		20,100.01
hrough 1/1/2	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advancer	I refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	156,821.06	
200/730	Dues and Fees (Administrative expense)	484.82	
9200/710 2632	Interest Deferred Revenues - Unavailable		21,385.77
2032 3321	CO&DS Distributed		130,166.34
3325	Interest on Undistributed CO&DS		5,753.77
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	13,153.41	10 150 11
	nounts withheld from MVLR for actual administration fees as		13,153.41
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
	Description		
<u>\cco</u> unt #	Redemption of Principal	575,000.00	
9200/710	Interest	148,726.13	
)200/710)200/720			
9200/710 9200/720 9200/730	SBA Sinking Fund Administration Fees	353.00	
9200/710 9200/720 9200/730 9200/761			
9200/710 9200/720 9200/730 9200/761 9210	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	353.00 329,137.88	329,137.88
2200/710 2200/720 2200/730 2200/761 2210 114 3322	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	353.00 329,137.88	713,018.77
2200/710 3200/720 3200/730 3200/761 2210 114 3322 3326	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	353.00 329,137.88	329,137.88 713,018.77 631.21
Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	353.00 329,137.88	713,018.77
0200/710 0200/720 0200/730 0200/761 2210 1114 3322 3326 11XX Fo record de	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	353.00 329,137.88	713,018.77 631.21
2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de earnings, rel	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	353.00 329,137.88	713,018.77 631.21
2200/710 2200/720 2200/730 2200/761 2210 114 3322 3326 1XX To record de parnings, rel advance refu	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	353.00 329,137.88	713,018.77 631.21
2200/710 2200/720 2200/730 2200/761 2210 114 3326 1XX To record de advance refu iggent.	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	353.00 329,137.88	713,018.77 631.21
0200/710 0200/720 0200/730 0200/730 0200/761 02210 1114 0322 0326 11XX Fo record de parnings, rel advance refu agent.	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	353.00 329,137.88	713,018.77 631.21 15,534.79
2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rel advance refu agent. Reconciliati Beginning fu Plus:	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22
2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22 742,185.44
2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rel advance refu agent. Reconciliati 3eginning fu Plus: CO&DS Bond inte	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22 742,185.44 631.21
2200/710 2200/720 2200/730 2200/730 2210 1114 2210 1114 23326 3326 11XX Fo record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond inte Refunded	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22 742,185.44 631.21 1,299,000.00
2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX To record de parnings, rel advance refu advance refu a	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22 742,185.44 631.21 1,299,000.00
2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 1XX To record de parnings, rel advance refu advance refu advance refu advance refu advance refu advance refu Beginning fu Plus: CO&DS Bond inte Refunded Premium Less: Principal	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: mithheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22 742,185.44 631.21 1,299,000.00 123,525.37 575,000.00
2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 1XX To record de parnings, rel advance refu agent. Refundea Premium Less: Principal Interest e	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22 742,185.44 631.21 1,299,000.00 123,525.37 575,000.00 148,726.13
2200/710 200/720 200/730 200/761 2210 114 322 326 1XX To record de arnings, rel dvance refu gent. Reconciliati Beginning fu Plus: CO&DS Bond inter Refundec Premium Less: Principal Interest e Dues and	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22 742,185.44 631.21 1,299,000.00 123,525.37 575,000.00 148,726.13 353.00
2200/710 200/720 200/730 200/730 200/761 2210 114 3326 1XX To record de arnings, rel dvance refu gent. Reconciliati Beginning fu Plus: CO&DS Bond inte Refunder Premium Less: Principal Interest e Dues and Payment Dues and	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	353.00 329,137.88	713,018.77 631.21 15,534.79 424,516.22 742,185.44 631.21 1,299,000.00 123,525.37 575,000.00 148,726.13 353.00 1,778,600.81
2200/710 200/720 200/730 200/730 200/761 2210 114 3326 1XX To record de arnings, rel dvance refu gent. Reconciliati Beginning fu Plus: CO&DS Bond inte Refunder Premium Less: Principal Interest e Dues and Payment Dues and	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xxpenditure d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	353.00 329,137.88	713,018.77 631.21 15,534.79

Highlands County School District

Fund 310 Ca	Iting from bond issuance and refunding:	Debit	Credi
	upital 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 2014-2015 fiscal year.		
-und 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	429,723.91	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	168.97	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	507.14	
299/892	Discounts on Refunding Bonds	-	
8715	Sale of Refunding Bonds		394,000.00
3792	Premium on Sale of Refunding Bonds		27,754.1
322	CO&DS Withheld for SBE/COBI Bonds		8,645.8
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		-
792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advancer	I refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
anking tunu	accidanto interest included in refutiding.		
ear-end en	tries:	<u>Debit</u>	Credi
und 360 Ca	pital Projects, CO&DS		
<u>ccount #</u>	Description		
1XX	Cash	-	
220	Due from Other Agencies	93,169.12	
200/730	Dues and Fees (Administrative expense)	247.54	
200/710	Interest		
632	Deferred Revenues - Unavailable		12,705.6
321	CO&DS Distributed		77,773.2
325	Interest on Undistributed CO&DS		2,937.8
	0&DS disbursements, investment earnings, and treasury fees.		
	eneral Fund		
Account #	Description	0 745 00	
200/310 323	Professional and Technical Services CO&DS Withheld for Administration	6,715.98	67150
020			6,715.9
	ounts withheld from MV/LP for actual administration face co		
o record am	nounts withheld from MVLR for actual administration fees as		
o record an rovided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
o record am rovided in A und 210 De	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
o record am rovided in A und 210 De account <u>#</u>	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	330 000 00	
o record am rovided in A cund 210 De account # 200/710	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	330,000.00	
o record am rovided in A fund 210 De account # 200/710 200/720	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Subt Service, SBE/COBI Bonds Description Redemption of Principal Interest	29,625.00	
o record am rovided in A <u>und 210 De</u> <u>account #</u> 200/710 200/720 200/730	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
o record am rovided in A <u>und 210 De</u> <u>.ccount #</u> 200/710 200/720 200/730 200/761	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	29,625.00 173.75	
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/720 200/730 200/761 210	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	29,625.00 173.75	- 350,961.1(
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/720 200/761 210 114 322	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	
o record am rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/720 200/761 210 114 322 326	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6
o record am rovided in A <u>cocount #</u> 200/710 200/720 200/730 200/761 210 114 3222 326 1XX	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	
o record arr rovided in A <u>fund 210 De</u> <u>ccount #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6
o record arr rovided in A <u>fund 210 De</u> <u>account #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6
o record arr rovided in A und 210 De ccount # 200/710 200/730 200/730 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent.	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6
o record arr rovided in A <u>rund 210 De</u> <u>account #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent.	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9
o record arr rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114 322 326 0 record del arnings, rela dvance refu gent. Econciliati eginning fur	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6
o record arr rovided in A <u>cocount #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent.	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4
o record arr rovided in A <u>und 210 De</u> <u>vocount #</u> 200/710 200/730 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS v	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9
o record arr rovided in A <u>und 210 De</u> <u>cocount #</u> 200/710 200/730 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inte	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9 310.6
o record arr rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/720 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inte Refunded	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9
o record arr rovided in A <u>sund 210 De</u> <u>voccount #</u> 200/710 200/720 200/761 210 114 322 326 1XX o record del arrnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refunded	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9 310.6 394,000.00
o record arr rovided in A <u>sund 210 De</u> 200/710 200/720 200/730 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less:	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9 310.6 394,000.0 27,754.1
o record arr rovided in A <u>cund 210 De</u> <u>ccount #</u> 200/710 200/720 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. Co&DS v Bond inte Refundec Premium Less: Principal	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9 310.6 394,000.00
o record arr rovided in A <u>und 210 De</u> 200/710 200/720 200/730 200/761 210 114 322 326 0 record del arnings, rela dvance refu gent. Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9 310.6 394,000.0 27,754.1 330,000.0
o record arr rovided in A <u>cund 210 De</u> 200/710 200/710 200/730 200/761 210 114 322 326 326 326 326 326 326 326 326 326	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9 310.6 394,000.0 27,754.1 330,000.0 29,625.0
o record arr rovided in A <u>und 210 De</u> 200/710 200/730 200/730 200/761 210 114 322 326 0 record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inte Refundec Premium Less: Principal Interest e Dues and Payment:	Inticle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9 310.6 394,000.0 27,754.1 330,000.0 29,625.0 173.7
o record arr rovided in A <u>und 210 De</u> <u>vocount #</u> 200/710 200/730 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	29,625.00 173.75	310.6 8,526.9 21,629.4 359,606.9 310.6 394,000.0 27,754.1 330,000.0 29,625.0 173.7 429,723.9

Hillsborough County School District

Holmes County School District

<u>-und 310 Ca</u>	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
· · · ·	pital Projects, COBI Bonds		
Account # 1XX	<u>Description</u> Cash		
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891 711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
791	Premium on Sale of Bonds		
lo new mone	y bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
ccount #	Description		
299/761	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730 299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		-
792	Premium on Sale of Refunding Bonds		-
322	CO&DS Withheld for SBE/COBI Bonds		-
	3 to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Ū			
	bt Service Advance Bond Refunding		
<u>ccount #</u> 114	Description Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
715 792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
2210 Sinking fund :	Accrued Interest Payable accrual for interest included in refunding.		-
-	·		
ear-end ent	ries:	<u>Debit</u>	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX 220	Cash Due from Other Agencies	- 30,654.67	
220	Due from Other Agencies Dues and Fees (Administrative expense)	62.90	
200/710	Interest	02.00	
2632	Deferred Revenues - Unavailable		4,180.49
3321	CO&DS Distributed		25,790.60
3325 5	Interest on Undistributed CO&DS		746.48
	&DS disbursements, investment earnings, and treasury fees.		
<u>-und 100 Ge</u>			
Account <u>#</u> 7200/310	Description Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration	1,700.49	1,706.49
To record am	ounts withheld from MVLR for actual administration fees as		,
provided in A	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
200/710	Redemption of Principal	60,000.00	
200/720 200/730	Interest SBA Sinking Fund Administration Fees	24,000.00 40.69	
200/730	Payments to Refunding Bond Escrow	40.69	
210	Accrued Interest Payable	-	
114	Cash with Fiscal/Service Agents		-
322	CO&DS Withheld for SBE/COBI Bonds		82,196.14
222	SBA Sinking Fund Earnings Cash	-	72.76 1,771.79
			1,771.78
1XX			
1XX o record deb	t service payments, MVLR withheld for debt service, investment		
1XX o record deb arnings, rela			
1XX o record deb arnings, rela dvance refur	t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year		
1XX o record deb arnings, rela dvance refur agent.	t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year		
1XX To record deb earnings, rela idvance refur agent. Reconciliatio	at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow		12.355 94
1XX To record deb earnings, rela idvance refur agent. Reconciliatio	at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow		12,355.94
1XX To record deb earnings, rela dvance refur gent. Reconciliation Beginning fun Plus: CO&DS w	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year <i>vi</i> thheld		82,196.14
1XX To record deb earnings, rela dvance refur gent. Reconciliation Beginning fun Plus: CO&DS w Bond inter	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year <i>vi</i> thheld rest (revenue on withheld MVLR)		
1XX Fo record deb earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds		82,196.14 72.76
earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS w Bond intel Refunded	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year <i>vi</i> thheld rest (revenue on withheld MVLR)		82,196.14
11XX Fo record deb earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow 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		82,196.14 72.76
1XX To record deb parnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal p	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow 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		82,196.14 72.76
1XX To record deb arrnings, related dvance refur- gent. Reconciliation Beginning fun Plus: CO&DS w Bond intel Refunded Premium Less: Principal p Interest e: Dues and	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow 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 kependiture fees (fees on bond interest above)		82,196.14 72.76 - - 60,000.00
1XX o record deb arnings, rela dvance refur gent. Beginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal µ Interest e Dues and Payments	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow 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 boayments openditure fees (fees on bond interest above) to refunded bonds escrow agent		82,196.14 72.76 - 60,000.00 24,000.00
1XX or record deta arnings, rela dvance refur gent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal p Interest ex Dues and Payments Dues and	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow 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 bayments penditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		82,196.14 72.76 - 60,000.00 24,000.00
1XX or record deta arnings, rela dvance refur gent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal p Interest ex Dues and Payments Dues and	At service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow 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 boayments copenditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds		82,196.14 72.76 - 60,000.00 24,000.00

Indian River County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds Description		
Account # I1XX	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	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwhen'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		-
	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3299/092 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	- 111,986.39	
9200/730	Dues and Fees (Administrative expense)	377.23	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		15,271.55
3321	CO&DS Distributed		92,615.20
3325	Interest on Undistributed CO&DS		4,476.87
l o record CC	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	10,234.35	40.004.05
3323 To record or	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		10,234.35
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
-una 210 De	bt Service, SBE/COBI Bonds		
	Description		
	Redemption of Dringing	200 000 00	
200/710	Redemption of Principal	369,000.00 168 202 75	
)200/710)200/720	Interest	369,000.00 168,202.75 279.63	
Account <u>#</u> 9200/710 9200/720 9200/730 9200/761		168,202.75	
9200/710 9200/720 9200/730 9200/761	Interest SBA Sinking Fund Administration Fees	168,202.75 279.63	
9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	168,202.75 279.63 4,174,993.49	4,174,993.49
2200/710 3200/720 3200/730 3200/761 2210 1114 3322	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	168,202.75 279.63 4,174,993.49	564,814.93
2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	168,202.75 279.63 4,174,993.49	564,814.93 500.01
0200/710 0200/720 0200/730 0200/761 0210 1114 0322 0326 11XX	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	168,202.75 279.63 4,174,993.49	564,814.93
9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114 9322 9326 11XX Fo record del	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	168,202.75 279.63 4,174,993.49	564,814.93 500.01
0200/710 0200/720 0200/730 0200/761 02210 1114 03322 0326 11XX Fo record del parnings, rela	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	168,202.75 279.63 4,174,993.49	564,814.93 500.01
0200/710 0200/720 0200/730 0200/761 0200/761 0210 114 0322 0326 11XX Fo record del 0200/761 0200/761 0200/761 0200/761 0200/780 000000000000000000000000000000000	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	168,202.75 279.63 4,174,993.49	564,814.93 500.01
0200/710 0200/720 0200/730 0200/761 12210 1114 0322 0326 11XX Fo record del 02076 11XX	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	168,202.75 279.63 4,174,993.49	564,814.93 500.01
0200/710 0200/720 0200/730 0200/761 02210 1114 0322 0326 11XX Fo record del 0226 11XX Fo record del 0226 11XX Fo record del 0227 0226 1227 0226 1227 0227 0227 0227 0227 0227 0227 0227	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35
0200/710 0200/720 0200/730 0200/730 0200/761 02210 1114 03322 03326 11XX Fo record del 02210 02211 02210 022110 022100000000	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	168,202.75 279.63 4,174,993.49	564,814.93 500.01
0200/710 0200/720 0200/730 0200/730 0200/761 02210 1114 03322 03326 11XX Fo record del 0220 70 record del 0200 70 record del 0200 700000 7000 700000000000000000000	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50
2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS N	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93
2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond inte	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50
0200/710 0200/720 0200/730 0200/761 2210 1114 3322 3326 3326 11XX Fo record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS to Bond inte Refunded	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93
0200/710 0200/720 0200/730 0200/761 2210 1114 3322 3326 3326 11XX Fo record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS to Bond inte Refunded	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93
2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond inte Refunded Premium Less: Principal	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93 500.01 - 369,000.00
2200/710 2200/720 2200/730 2200/761 2210 114 3326 11XX To record del arrnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93 500.01 - 369,000.00 168,202.75
2200/710 2200/720 2200/730 2200/761 2210 114 3326 1XX To record del advance refu gent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refundec Premium Less: Principal Interest e Dues and	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93 500.01 - - 369,000.00 168,202.75 279.63
200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld 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	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93 500.01 - - 369,000.00 168,202.75
200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del advance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93 500.01 - - 369,000.00 168,202.75 279.63
200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, refu gent. Econciliati Beginning fur Plus: CO&DS & Bond inter Refundec Premium Less: Principal Interest e Dues and Payment: Dues and	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) is to refunded bonds (admin and underwriter fees) on refunded bonds	168,202.75 279.63 4,174,993.49	564,814.93 500.01 14,280.35 4,254,455.50 564,814.93 500.01 - - 369,000.00 168,202.75 279.63 4,174,993.49

Jackson County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX	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 Sale of Bonds - SBE/COBI Bonds	-	
8711 8791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	bb Service Current Bond Refunding		
Account #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	656,096.76	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	252.18	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	756.85	
299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		588,000.00
3792	Premium on Sale of Refunding Bonds		55,876.62
322	CO&DS Withheld for SBE/COBI Bonds B to refund callable portion of Series 2005-A due from 1/1/2016		13,229.17
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
0	, ,		
	bt Service Advance Bond Refunding		
Account #	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
8715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Infunding for the 2014 CO15 for all		
	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
	accidation interest included in refutiding.		
ear-end en	tries:	<u>Debit</u>	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	69,371.55	
200/730	Dues and Fees (Administrative expense)	160.24	
200/710	Interest		0 400 40
2632	Deferred Revenues - Unavailable CO&DS Distributed		9,460.40 58,169.67
321			
321 325	Interest on Undistributed CO&DS		
325			1,901.72
325 o record CC	0&DS disbursements, investment earnings, and treasury fees.		
325 To record CC Fund 100 Ge	0&DS disbursements, investment earnings, and treasury fees. eneral Fund		
325 To record CC Fund 100 Ge Account <u>#</u>	0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	4 347 42	
325 To record CC Fund 100 Ge	0&DS disbursements, investment earnings, and treasury fees. eneral Fund	4,347.42	
3325 To record CC Fund 100 Ge Account # 1200/310 1323	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	4,347.42	1,901.72
3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3323 To record am	0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,347.42	1,901.72
3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3223 To record am provided in A	0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	4,347.42	1,901.72
325 To record CC Tund 100 Ge Account # 2200/310 323 To record am provided in A Tund 210 De	0&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ett Service, SBE/COBI Bonds</u>	4,347.42	1,901.72
3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3223 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,347.42	1,901.72
3325 To record CC To record CC To record # 7200/310 323 To record am to rovided in A To record am To reco	D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest	195,000.00 28,125.00	1,901.72
3325 To record CC To record CC To record # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	195,000.00 28,125.00 107.99	1,901.72
325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/761	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	195,000.00 28,125.00	1,901.72
325 To record CC Fund 100 Ge 200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/730 2200/761 2210	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	195,000.00 28,125.00 107.99	1,901.72
325 To record CC Fund 100 Ge 200/310 323 To record am provided in A Fund 210 De Account # 200/710 200/730 200/761 2210 114	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	195,000.00 28,125.00 107.99	1,901.72 4,347.42
325 To record CC Fund 100 Ge 200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/730 2200/761 2210	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	195,000.00 28,125.00 107.99	1,901.72
325 To record CC Fund 100 Ge Cond 100 Ge	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10
325 To record CC Fund 100 Ge Account # '200/310 323 To record am rorovided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/761 2210 114 322 326 1XX	D&D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93
325 To record CC Fund 100 Ge Cond 100 Ge	D&D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10
325 To record CC Fund 100 Ge Cond 100 Ge	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt Service payments, MVLR withheld for debt service, investment	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10
325 To record CC Fund 100 Ge Cond 100 Ge	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10
325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 3226 326 1XX To record del earnings, relativames, rel	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10
325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/761 1210 114 1322 1326 1XX To record del arrings, rela Acdvance refu agent. Carconciliati	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96
325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/761 1210 114 1322 1326 1XX To record del arrings, rela Acdvance refu agent. Carconciliati	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96
325 To record CC Fund 100 Ge 2200/310 3233 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 3226 3286 1287 To record del aarnings, rela dvance refu agent. Reconciliatii Beginning fur Plus: CO&DS V	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10
325 To record CC Fund 100 Ge Cond 100 Ge	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10
325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 12210 114 3226 12210 114 3226 1237 To record del parnings, rela Accounciliati Beginning fur Plus: CO&DS M Bond inte Refunded	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as irticle XII, Section 9, Subsection (d) of the Florida Constitution. bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Boond proceeds	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10 588,000.00
325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12X To record del arnings, rela dvance refu agent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refunded Premium	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10 588,000.00
325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 322 326 1217 To record del carnings, related arrnings, related avanings, related avanings, related avanings, related avanings, related avanings fur Plus: CO&DS M Bond inter Refundec Premium Less:	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVL	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10 588,000.00 55,876.62
325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1210 114 1322 127 127 127 127 127 127 127 1	D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunde	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10 588,000.00 55,876.62 195,000.00
325 To record CC aund 100 Ge 200/310 323 To record am rovided in A aund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inte Refundec Premium Less: Principal Interest e	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVL	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10 588,000.00 55,876.62 195,000.00 28,125.00
325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/710 2200/730 200/761 2210 114 322 326 114 322 326 114 322 To record del parnings, relative Acconciliatii Beginning fur Plus: CO&DS V Bond inter Refundec Premium Less: Principal Interest e Dues and	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) abond proceeds on refunded bonds payments xpenditure	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10
325 To record CC Fund 100 Ge 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 3226 3286 114 3226 3286 TAX To record del arnings, relative dvance refu agent. Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	D&DS disbursements, investment earnings, and treasury fees.	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10 588,000.00 55,876.62 195,000.00 28,125.00 107.99
325 To record CC and 100 Ge 200/310 323 To record am rovided in A and 210 De 200/710 200/710 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc Discount	D&DS disbursements, investment earnings, and treasury fees.	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10 588,000.00 55,876.62 195,000.00 28,125.00 107.99 656,096.76 1,009.03
325 o record CC und 100 Ge 200/310 323 o record am rovided in A und 210 De ccount # 200/710 200/730 200/730 200/761 210 114 322 326 0 vecord del arnings, rela dvance refu gent. CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc	D&DS disbursements, investment earnings, and treasury fees.	195,000.00 28,125.00 107.99	1,901.72 4,347.42 218,124.93 193.10 4,914.96 23,057.28 231,354.10 193.10 588,000.00 55,876.62 195,000.00 28,125.00 107.99 656,096.76

Jefferson County School District

-			
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)200/730	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 Sorios 2014	CO&DS Withheld for SBE/COBI Bonds B to refund callable portion of Series 2005-A due from 1/1/2016		-
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-	bt Service Advance Bond Refunding		
	Description		
<u>Account #</u> 1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , ,		
	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	accrual for interest included in refunding.		-
-		Dahit	One dit
fear-end en		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account <u>#</u> I1XX	<u>Description</u> Cash		
1220	Due from Other Agencies	- 33,587.98	
200/730	Dues and Fees (Administrative expense)	44.31	
200/710	Interest		
2632	Deferred Revenues - Unavailable		4,580.60
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		28,525.78 525.91
	%DS disbursements, investment earnings, and treasury fees.		525.91
	eneral Fund		
Account # 7200/310	Description Professional and Technical Services	1,202.25	
Account <u>#</u> 7200/310		1,202.25	1,202.25
Account <u>#</u> 200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	1,202.25	1,202.25
Account # 2200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,202.25	1,202.25
Account # (200/310 (323) To record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	1,202.25	1,202.25
Account # (200/310 (323) To record am provided in A Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		1,202.25
Account # (200/310 (323) Forecord am provided in A Fund 210 De Account # (200/710)	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	45,000.00	1,202.25
Account # '200/310 '323 To record am rovided in A Fund 210 De Account # 1200/710 1200/720	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		1,202.25
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	45,000.00 2,250.00	1,202.25
Account # '200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/720 2200/730 2200/761 2210	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	45,000.00 2,250.00 22.73	1,202.25
Account # '200/310 323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 114	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	45,000.00 2,250.00 22.73	
Account # 200/310 323 To record am rovided in A Fund 210 De ACCOUNT # 1200/710 1200/730 1200/761 1210 114 1322	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	45,000.00 2,250.00 22.73	45,917.26
Account # '200/310 323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 114 9322 9326	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	45,000.00 2,250.00 22.73	1,202.25 45,917.26 40.65 1,314.82
Account # '200/310 323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 9000/761 9000/	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	45,000.00 2,250.00 22.73	45,917.26 40.65
Account # '200/310 323 To record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 1210 1114 0322 0326 11XX To record del parnings, relations	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	45,000.00 2,250.00 22.73	45,917.26 40.65
Account # '2200/310 323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	45,000.00 2,250.00 22.73	45,917.26 40.65
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 14 1326 1XX To record del parnings, relativa and refut 100	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	45,000.00 2,250.00 22.73	45,917.26 40.65
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del parnings, rela Account # 1200/761 1210 114 1322 127 127 128 128 128 128 128 128 128 128	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 14 1326 1XX To record del parnings, relativame refut 100 refut 10	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82
Account # '200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/720 200/730 200/761 2210 114 3226 1210 114 3226 1XX To record del parnings, relativa dvance refu ugent. Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84
Account # '200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/710 2200/720 2200/730 200/761 2210 1114 3226 3200/761 2210 1114 3226 326 To record del parnings, relation advance refut agent. Reconciliationes fur Plus: CO&DS N	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82
Account # '200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del arnings, relative arnings, relative a	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26
Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 0200/710 0200/761 0200	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26
Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 0200/710 0200/761 0200	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26 40.65
Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26 40.65
Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 322 326 1XX To record del parnings, relative dvance refut agent. Reconciliati Beginning fur Plus: CO&DS V Bond inter Refundec Premium Less: Principal Interest e Dues and	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26 40.65
Account # '200/310 323 To record am orovided in A Fund 210 De Account # 200/710 200/710 200/710 200/761 210 114 322 326 11XX To record del aarnings, rela advance refu agent. Refundec Premium Less: Principal Interest e Dues anc Payments	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrivity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) is to refunded bonds escrow agent	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26 40.65
Account # 200/310 323 To record am rovided in A Sund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26 40.65
Account # 2200/310 323 To record am provided in A Fund 210 De Account # 200/710 2200/710 2200/720 2200/730 2200/761 2210 114 3226 3286 1XX To record del arrings, relative dvance refut agent. Reconciliatii Beginning fur Plus: CO&DS M Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow 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 Ifees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26 40.65 - - - - - - - - - - - - - - - - - - -
Account # 200/310 323 To record am rovided in A fund 210 De Account # 200/710 200/730 200/761 210 114 322 326 120 70 record del arnings, rela dvance refu gent. Acconciliatii Beginning fur Plus: CO&DS M Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow 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 Ifees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	45,000.00 2,250.00 22.73	45,917.26 40.65 1,314.82 1,361.84 45,917.26 40.65

Lafayette County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX	Cash	-	
)200/730)200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2014-2015 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description	400 750 04	
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	122,759.21 47.18	
200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	141.59	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		110,000.00
3792	Premium on Sale of Refunding Bonds		10,447.98
3322 Daries 004.4	CO&DS Withheld for SBE/COBI Bonds		2,500.00
	B to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•			
	bt Service Advance Bond Refunding		
Account # 114	Description Cash with Fiscal/Service Agents		
)200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
~10	AUTUEN INTEREST FAYADIE (SITIKITY FUTU AUTUAIS)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
(ear-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	17,419.25	
200/730	Dues and Fees (Administrative expense)	22.82	
000/710	Interest		
9200/710	Deferred Devenues I Inc. allehie		0.075.57
2632	Deferred Revenues - Unavailable		2,375.57 14 795 71
	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		2,375.57 14,795.71 270.79
2632 3321 3325	CO&DS Distributed		14,795.71
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		14,795.71
2632 3321 3325 Fo record CC	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		14,795.71
2632 3321 3325 Fo record CC Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	619.02	14,795.71
2632 3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	CO&DS Distributed 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	619.02	14,795.71
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	619.02	14,795.71 270.79
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS disbursements, investment earnings, and treasury fees. 0&DS Witheld Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	619.02	14,795.71 270.79
2632 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds	619.02	14,795.71 270.79
2632 3321 3325 Fo record CC F <u>und 100 Ge</u> Account # 7200/310 3323 Fo record am provided in A F <u>und 210 De</u> Account #	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Stat Service, SBE/COBI Bonds <u>Description</u>		14,795.71 270.79
2632 3321 3325 Fo record CC F <u>und 100 Ge</u> Account # 7200/310 3323 Fo record am provided in A F <u>und 210 De</u> Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. St Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	20,000.00	14,795.71 270.79
2632 3321 3325 Fo record CC F <u>und 100 Ge</u> Account # 7200/310 3323 Fo record am provided in A F <u>und 210 De</u> Account #	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Stat Service, SBE/COBI Bonds <u>Description</u>		14,795.71 270.79
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	20,000.00 4,000.00	14,795.71 270.79
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	20,000.00 4,000.00 11.64	14,795.71 270.79
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02
2632 3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02
2632 3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 114 3322 3326 11XX For record del acrinings, relations of the second	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/761 2210 1114 1322 3326 11XX For record del parnings, relation advance refu	CO&DS Distributed 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 rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 114 3322 3326 11XX For record del acrinings, relations of the second	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/761 1210 114 13322 1326 11XX Fo record del parnings, related advance refut agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 9326 1XX Fo record del parnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/761 1210 114 13322 1326 114 1322 114 1220 114 12210 114 12210 114 1220 1200 114 1220 120	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 210 De Account # 2200/710 2200/720 200/710 2200/730 200/761 2210 114 3322 3326 50 record del aarnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS N	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 2200/710 2200/710 2200/730 200/761 2210 1114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3326 114 3327 Fo record del aarnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS N Bond inte	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/720 0200/730 0200/761 2210 114 3322 3326 11XX For record del advance refu agent. CO&DS \ Bond inte Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82 110,000.00
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/720 0200/730 0200/761 2210 114 3322 3326 11XX For record del advance refu agent. CO&DS \ Bond inte Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 1114 0322 1226 11XX Fo record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refundec Premium Less:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82 110,000.00
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 1210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9200/761 12210 1114 9322 9326 9326 9320 93	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82 110,000.00 10,447.98
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/730 1200/761 1210 1114 1322 1326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refundec Premium Less: Principal Interest e Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bood proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82 110,000.00 10,447.98 20,000.00 4,000.00 11.64
2632 3321 3325 To record CC Eund 100 Ge Account # '200/310 3233 To record am provided in A Eund 210 De Account # 2200/710 200/720 200/730 200/710 200/720 200/730 200/761 2210 114 3322 3326 50 record del parnings, rela advance refu agent. Refundec Premium Less: Principal Interest e Dues anc Payments	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: M balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82 110,000.00 10,447.98 20,000.00 4,000.00 11.64 122,759.21
2632 3321 3325 To record CC Eund 100 Ge Account # '200/310 3233 To record am provided in A Eund 210 De Account # 2200/710 2200/720 200/710 2200/720 200/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3326 Co record del aarnings, rela advance refu agent. Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc Payments	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above) is to refunded bonds escrow agent Hees on refunded bonds escrow agent Hees on refunded bonds escrow agent	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82 110,000.00 10,447.98 20,000.00 4,000.00 11.64 122,759.21 188.77
2632 3321 3325 To record CC Eund 100 Ge Account # '200/310 3233 To record am provided in A Eund 210 De Account # 200/710 200/720 200/730 200/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3322 3020/761 2210 114 3326 114 3322 3020/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761 2210 114 3020 70 200/761	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds escrow agent I fees on refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82 110,000.00 10,447.98 20,000.00 4,000.00 11.64 122,759.21 188.77
2632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record am provided in A Fund 210 De Account # 200/710 200/720 200/730 200/710 200/720 200/730 200/761 210 114 322 326 To record del arnings, related avantage refut gent. Refundec Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds escrow agent I fees on refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	20,000.00 4,000.00 11.64	14,795.71 270.79 619.02 23,516.77 20.82 474.05 3,621.75 26,016.77 20.82 110,000.00 10,447.98 20,000.00 4,000.00 11.64 122,759.21 188.77

Lake County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
8711 8791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	942,418.31	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	364.54	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,094.08	
)299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	850,000.00
3792	Premium on Sale of Refunding Bonds		74,918.60
3322	CO&DS Withheld for SBE/COBI Bonds		18,958.33
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	bt Service Advance Bond Refunding		
Account # 114	Description Cash with Fiscal/Service Agents	_	
)200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
2			
No advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Sinking fana			
fear-end en	tries:	Debit	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	- 265,113.12 836.10	
		,	
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	,	36,153.56
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	,	219,872.94
220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	,	
220 200/730 200/710 2632 3321 3325 Fo record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	,	219,872.94
220 9200/730 9200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	,	219,872.94
220 200/730 200/710 2632 3321 3325 Fo record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	,	219,872.94
1220 3200/730 3200/710 3232 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	836.10	219,872.94
1220 3200/730 3200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	836.10	219,872.94 9,922.72
1220 9200/730 9200/710 2632 3321 50 record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	836.10	219,872.94 9,922.72
1220 2200/730 2200/710 2632 3321 50 record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	836.10	219,872.94 9,922.72
220 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	836.10	219,872.94 9,922.72
1220 2200/730 2200/710 2632 3321 50 record CC 50 record CC 50 record CC 50 record arr 50 record arr 5	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	836.10 22,683.84 867,000.00	219,872.94 9,922.72
1220 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. etb Service, SBE/COBI Bonds Description Redemption of Principal	836.10	219,872.94 9,922.72
1220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed 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 iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72
1220 3200/730 3200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	836.10 22,683.84 867,000.00 378,443.31 611.41	219,872.94 9,922.72 22,683.84
220 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/730 2200/761 2210 114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730 2020/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84
1220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 11XX Fo record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record del account del 3220 70 record del 320 record d	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porvided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 To record del parnings, rela advance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28
220 2200/730 2200/730 2320/710 2321 2325 To record CC 5 und 100 Ge Account # 2200/310 2323 To record arr provided in A 5 und 210 De Account # 2200/710 2200/730 2200/761 2210 114 3322 5 o record del 2326 1XX To record del 2326 1XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Exercise Payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28
220 2200/730 200/710 2632 321 325 To record CC 5 und 100 Ge Account # 220/310 323 To record arr provided in A 5 und 210 De Account # 200/710 200/720 200/720 200/720 200/761 2210 114 3326 1XX To record del arrings, relative dvance refut ugent. Ceconciliati	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entereal Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07
220 2200/730 2200/730 2321 2321 2325 To record CC 5 und 100 Ge 200/710 2323 To record arr 1323 To record arr 1323 To record arr 1323 To record arr 1320/710 1320/710 1320/710 1200/720 1200/720 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del 1XX To record del 2210 114 1XX To record del 2210 220/761 220/761 200/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Exercise Payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07
220 2200/730 200/730 2632 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 200/761 200	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entereat Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,758,488.47
220 2200/730 200/730 2321 2321 2325 Fo record CC Fund 100 Ge Account # 200/310 2323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730 200/761 2210 1114 2322 200/710 200/761 2210 1114 2322 200/710 200/761 2210 1114 2322 200/710 200/720 200/730 200/761 2210 1114 2322 3326 1114 3322 3326 1114 3322 3326 1124 3326 1134 3326 114 34 35 114 114 114 114 114 114 114 11	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR)	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,758,488.47 1,758,488.47
220 2200/730 200/730 200/710 2632 3325 Fo record CC Fund 100 Ge Account # 200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/710 2200/720 2200/761 2210 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 326 114 114 114 114 114 114 114 11	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments is the balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,758,488.47 1,253,935.87 1,093.28 850,000.00
220 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 1114 326 1114 114 1114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR)	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28
220 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 320 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 320 1114 322 320 1114 322 320 1114 322 326 1114 1114 322 326 1114 1114 322 326 1114 1114 322 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 326 1114 327 1114 326 1114 326 1114 327 1114 326 1114 327 1114 326 1114 326 1114 327 1114 327 1114 326 1114 327 1114 326 1114 327 1114 327 1114 326 1114 327 1114 327 1114 327 1114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds on refunded bonds	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,758,488.47 1,253,935.87 1,093.28 850,000.00 74,918.60
220 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record del advance refu advance refu advance refu advance refu advance refu advance refu advance refu Beginning fur Plus: CO&DS N Bond inte Refundec Premium Less: Principal	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments of refunded bonds escrow indicash with fiscal agent to payments is the balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,758,488.47 1,253,935.87 1,093.28 850,000.00 74,918.60 867,000.00
220 2200/730 200/730 200/710 2632 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/730 200/761 2210 1114 3326 11XX Fo record del aarnings, rela 3266 11XX Fo record del aarnings, rela advance refu agent. CO&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments pa	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,253,935.87 1,093.28 850,000.00 74,918.60 867,000.00 378,443.31 611.41
220 2200/730 200/730 2323 2321 23321 23325 Fo record CC <u>Fund 100 Ge</u> <u>Account #</u> 2200/310 3323 Fo record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 2200/710 200/720 200/720 200/720 200/720 200/710 200/720 200/710 200/710 200/720 200/710 200/710 200/720 200/710 200/710 200/720 200/710 200/710 200/710 200/720 200/710 200/710 200/710 200/720 200/710 200/720 200/720 200/710 200/720	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration sounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d 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) s to refunded bonds escrow agent	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,253,935.87 1,093.28 850,000.00 74,918.60 867,000.00 378,443.31 611.41 2,497,245.40
220 2200/730 2200/730 2321 2325 To record CC Cund 100 Ge Account # 200/310 2323 To record and arrovided in A Cond 210 De Account # 200/710 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrnings, rela advance refu agent. CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and Payment:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) H balance as provided in prior school year withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,253,935.87 1,093.28 850,000.00 74,918.60 867,000.00 378,443.31 611.41 2,497,245.40
220 2200/730 2200/730 2321 2325 To record CC Cund 100 Ge Account # 200/310 2323 To record and arrovided in A Cond 210 De Account # 200/710 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrnings, rela advance refu agent. CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and Payment:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	836.10 22,683.84 867,000.00 378,443.31 611.41 1,554,827.09	219,872.94 9,922.72 22,683.84 1,554,827.09 1,234,977.54 1,093.28 25,659.07 1,758,488.47 1,253,935.87 1,093.28 850,000.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2014-2015 Lee County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Account # Description 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds 3711 3791 Premium on Sale of Bonds No new money bond issues for the 2014-2015 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # Description Payments to Refunded Bond Escrow Agent 5,459,786.13 9299/761 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 2,098.46 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 6 298 04 9299/892 **Discounts on Refunding Bonds** 4,893,000.00 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 465.286.80 3322 CO&DS Withheld for SBE/COBI Bonds 109.895.83 Series 2014-B to refund callable portion of Series 2005-A due from 1/1/2016 through 1/1/2017 and Series 2005-B due from 1/1/2016 though 1/1/2020. Fund 210 Debt Service Advance Bond Refunding Account # Description 1114 Cash with Fiscal/Service Agents 9200/730 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No advanced refunding for the 2014-2015 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash Accrued Interest Payable 2210 Sinking fund accrual for interest included in refunding. Year-end entries: Debit **Credit** Fund 360 Capital Projects, CO&DS Description Account # 11XX Cash 1 376 162 60 1220 Due from Other Agencies 9200/730 Dues and Fees (Administrative expense) 1,932.64 9200/710 Interest 2632 Deferred Revenues - Unavailable 187.675.33 3321 CO&DS Distributed 1 167 483 57 22,936.34 3325 Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees. Fund 100 General Fund Account # Description Professional and Technical Services 52.433.61 7200/310 CO&DS Withheld for Administration 52.433.61 3323 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 Description Redemption of Principal Account # 9200/710 1,822,000.00 9200/720 Interest 309 730 32 9200/730 SBA Sinking Fund Administration Fees 1.035.35 9200/761 Payments to Refunding Bond Escrow Accrued Interest Payable 7,426.93 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 2.091.291.27 3322 3326 SBA Sinking Fund Earnings 1,851.34 11XX Cash 47,049.99 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 233.871.24 Plus: CO&DS withheld 2,201,187.10 Bond interest (revenue on withheld MVLR) 1.851.34 4,893,000.00 Refunded bond proceeds Premium on refunded bonds 465,286.80 Less: Principal payments 1,822,000.00 Interest expenditure 309,730.32 Dues and fees (fees on bond interest above) 1,035.35 Payments to refunded bonds escrow agent 5 459 786 13 Dues and fees on refunded bonds (admin and underwriter fees) 8,396.50 Discount on refunded bonds Ending fund balance 194,248.18

Leon County School District

Entrine rocu			
Linnestesu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791 Io now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
ccount #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	1,444,314.06	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	568.25	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,705.48	
299/892 715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	1,325,000.00
792	Premium on Sale of Refunding Bonds		92,525.29
322	CO&DS Withheld for SBE/COBI Bonds		29,062.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		
-	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	bt Service Advance Bond Refunding		
<u>ccount #</u> 114	Description Cash with Fiscal/Service Agents		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
5715 702	Sale of Refunding Bonds		-
792 210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
			-
lo advanced	I refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX 2210	Cash Accrued Interest Payable	-	-
	accrual for interest included in refunding.		-
ear-end en	tries.	Debit	Credit
	upital Projects, CO&DS	Debit	orean
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	214,403.03	
000/700	Dues and Fees (Administrative expense)	749.15	
200/710	Interest		20 222 00
)200/710 2632			
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable		177,023.33
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed		29,237.98 177,023.33 8,890.87
9200/710 2632 3321 3325 Fo record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		177,023.33
9200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account <u>#</u>	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description		177,023.33
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	20,324.97	177,023.33 8,890.87
0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	20,324.97	177,023.33
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	20,324.97	177,023.33 8,890.87
2200/710 2632 321 325 Fund 100 Ge Account # 2200/310 323 Fo record arr provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	20,324.97	177,023.33 8,890.87
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. EDE Service, SBE/COBI Bonds Description	20,324.97	177,023.33 8,890.87
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal	1,005,000.00	177,023.33 8,890.87
2200/710 2632 321 325 For record CC Fund 100 Ge Account # 7200/310 323 For record am rorovided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	1,005,000.00 150,862.50	177,023.33 8,890.87
2200/710 2632 321 325 To record CC Cund 100 Ge Account # 2200/310 323 To record an Provided in A Cund 210 De Account # 2200/710 2200/720 2200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Experimental Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,005,000.00	177,023.33 8,890.87
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 323 To record an Provided in A Fund 210 De Account # 1200/710 3200/720 3200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	1,005,000.00 150,862.50	177,023.33 8,890.87
200/710 632 321 325 To record CC 5 and 100 Ge 5 and 100 Ge 5 and 100 Ge 5 and 200 Ge 5 and 210 De 5 and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97
200/710 632 321 325 o record CC <u>und 100 Ge</u> <u>ccount #</u> 200/310 323 o record an rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114 322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 2200/310 3323 To record an provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08
2200/710 2632 321 3325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 3322 326 1XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,005,000.00 150,862.50	177,023.33 8,890.87
2200/710 2632 321 3325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 114 3322 326 1XX To record de	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/710 200/70 20	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08
200/710 632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record an rovided in A Fund 210 De Account # 200/710 200/720 200/730 200/730 200/761 210 114 322 326 1XX To record de tarnings, reladivance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Description Descript	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08
200/710 632 321 325 To record CC 5 and 100 Ge Account # 200/310 323 To record arr rovided in A 5 and 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 122 120/710 120/730 1200/761 1210 114 1322 5 o record de tarnings, relativamente dvance refut 13 and 10 Ge 10 G	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Description Descript	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08
200/710 632 321 325 To record CC 500 record CC 500 record CC 500 record CC 500 record arr 500 record de 520 r	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Comparise MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01
200/710 632 321 325 To record CC 500 and 100 Ge 500 and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: The balance as provided in prior school year	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59
200/710 632 321 325 o record CC cund 100 Ge ccount # 200/310 323 o record am rovided in A cund 210 De count # 200/710 200/720 200/730 200/761 210 114 322 326 o record de carnings, rela dvance refu gent. Co&DS to Co&DS to	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59 1,158,757.20
200/710 632 321 325 To record CC Sund 100 Ge Account # 200/310 323 To record an rovided in A Sund 210 De Account # 200/710 200/720 200/720 200/761 210 114 322 326 1XX To record de arnings, reladivance refu gent. Beginning fun Plus: CO&DS M	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: The balance as provided in prior school year	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59 1,158,757.20 1,000.08
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 3222 326 1XX To record de parnings, relativance refu agent. Reconciliati Beginning fu Plus: CO&DS b Bond integ Refunded Premium	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ext Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: and balance as provided in prior school year withheld arrest (revenue on withheld MVLR)	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 322 326 1XX To record de prening fung Plus: CO&DS 1 Bond inte Refunded Premium Less:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash entry expressional of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59 1,158,757.20 1,000.08 1,325,000.00 92,525.29
200/710 632 321 325 To record CC 50 record CC 50 record CC 50 record CC 50 record CC 50 record arr 50	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Extrements on Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Extrements, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59 1,158,757.20 1,000.08 1,325,000.00 92,525.29 1,005,000.00
200/710 632 321 325 To record CC Fund 100 Ge Cocount # 200/310 323 To record arr rovided in A Fund 210 De Cocount # 200/710 200/720 200/730 200/761 210 114 322 326 12X To record de arrings, reladvance refu gent. Refundec Premium Less: Principal Interest e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59 1,158,757.20 1,000.08 1,325,000.00 92,525.29 1,005,000.00 150,862.50
200/710 632 321 325 To record CC 500/710 500/710 500/710 500/710 500/710 500/720 500/710 500/720 500/710 500/70	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xeenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59 1,158,757.20 1,000.08 1,325,000.00
200/710 632 321 325 o record CC cond 100 Ge ccount # 200/310 323 o record an rovided in A cond 210 De ccount # 200/710 200/720 200/730 200/761 210 114 322 326 o record de varnings, rela dvance refue gent. Co&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and Payment Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees on bond interest above) s to refunded bonds (admin and underwriter fees)	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59 1,158,757.20 1,000.08 1,325,000.00 92,525.29 1,005,000.00 150,862.50 559.29
200/710 632 321 325 o record CC count # 200/310 323 o record an rovided in A count # 200/710 200/720 200/730 200/761 210 114 322 326 o record de arnings, rel: dvance refu gent. ccount # 200/710 200/761 210 114 322 326 o record de arnings, rel: dvance refu gent. cco&DS & Bond inte Refundec Premium Less: Principal Interest e Dues and Payment: Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	1,005,000.00 150,862.50	177,023.33 8,890.87 20,324.97 1,129,694.70 1,000.08 25,727.01 98,025.59 1,158,757.20 1,000.00 1,325,000.00 92,525.29 1,005,000.00 150,862.50 559.29 1,444,314.06

Levy County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 9200/730	Cash 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	-	
8711 8791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	516,668.67	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	198.57	
)200/730)299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	595.95	
8715	Sale of Refunding Bonds		463,000.00
3792	Premium on Sale of Refunding Bonds		44,046.52
3322 Sorios 2014	CO&DS Withheld for SBE/COBI Bonds		10,416.67
	B to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advances	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> I1XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
	Due from Other Agencies	44,583.00	
1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest	44,583.00 127.41	
200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	,	6,079.84
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	,	6,079.84 37,118.51
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	,	
9200/730 9200/710 2632 3321 3325 Fo record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	,	37,118.51
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	,	37,118.51
9200/730 9200/710 2632 3321 3325 Fo record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	,	37,118.51
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed 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	127.41	37,118.51
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	127.41	37,118.51 1,512.06
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed 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 nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	127.41	37,118.51 1,512.06
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS Interest on Undistributed CO&DS	127.41	37,118.51 1,512.06
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed 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 iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	127.41 3,456.66	37,118.51 1,512.06
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account # 0200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS Interest on Undistributed CO&DS	127.41	37,118.51 1,512.06
2200/730 2200/730 2632 2321 2325 For record CC Fund 100 Ge Account # 7200/310 2323 For record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Energiption Redemption of Principal Interest SBA Sinking Fund Administration Fees	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06
2200/730 2200/730 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	127.41 3,456.66 165,000.00 23,250.00	37,118.51 1,512.06
2200/730 2200/730 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 2200/730 200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Energiption Redemption of Principal Interest SBA Sinking Fund Administration Fees	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06
2200/730 2200/730 2200/710 2632 321 325 To record CC 200/310 323 To record arr provided in A 200/310 323 To record arr provided in A Cond 210 De 200/710 200/710 200/710 200/730 200/761 210 114 322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66
3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89
2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/710 2200/730 2200/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66
3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 3200/761 32210 1114 3322 3326 11XX Fo record del	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89
3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr Forovided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3322 50 record del 3326 11XX Fo record del 3207 for ecord del 3326 11XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr Forovided in A Fund 210 De Account # 2200/710 2200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del parings, relation of the second seco	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89
2200/730 2200/730 2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record arr provided in A 5 und 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 322 5 o record del aarnings, rela dvance refu 1900.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89
2200/730 2200/730 2200/710 2632 321 325 To record CC 5und 100 Ge Account # 2200/310 323 To record arr provided in A 5und 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 114 3326 11X To record del arrnings, rela advance refu agent. Reconciliati	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02
2200/730 2200/730 2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 7200/310 323 To record arr rovided in A 5 und 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/761 1210 114 1322 5 o record del aarnings, rela 326 1XX To record del aarnings, rela 326 1XX To record del Beginning fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 1200/710 200/720 200/730 200/720 200/730 200/761 2210 114 3322 3326 114 3322 50 record del actionals, relation advance refut agent. Co and Salar Co and	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 35 1114 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86 162.89
2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86 162.89 463,000.00
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 Fo record arr provided in A Fund 210 De <u>Account #</u> 2200/710 2200/720 2200/720 2200/730 2000/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS \ Bond inte Refunded Premium Less:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. b Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86 162.89 463,000.00 44,046.52
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 200/720 2200/730 200/761 2210 1114 3326 1XX To record del aarnings, rela advance refu agent. Refunded Premium Less: Principal	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86 162.89 463,000.00 44,046.52 165,000.00
2200/730 2200/730 2200/710 2632 321 325 To record CC 500 and 100 Ge Account # 2200/310 323 To record am provided in A 500 and 210 De Account # 200/710 200/720 200/730 200/730 200/761 2210 114 3326 11XX To record del arrnings, relative advance refu agent. CO&DS N Bond inter Refundec Premium Less: Principal Interest e	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86 162.89 463,000.00 44,046.52 165,000.00 23,250.00
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/720 200/730 200/761 2210 1114 3322 3326 11XX To record del 23326 11XX To record del 240/200/70 2	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) is to refunded bonds escrow agent	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86 162.89 463,000.00 44,046.52 165,000.00 23,250.00 91.10 516,668.67
2200/730 2200/730 2200/710 2632 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 200/	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86 162.89 463,000.00 44,046.52 165,000.00 23,250.00 91.10 516,668.67
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Cund 100 Ge Account # 200/310 323 To record arr provided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 2200/710 200/761 2200/710 200/761 2200/710 200/761 2200/710 200/761 2200/710 200/761 2200/730 200/761 2200/730 200/761 2200/730 200/761 2200/730 200/761 2200/730 200/761 200/730 200/761 200/730 200/761 200/730 200/761 200/730 200/761 200/730 200/761 200/750 2	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration inounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) is to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	127.41 3,456.66 165,000.00 23,250.00 91.10	37,118.51 1,512.06 3,456.66 184,007.19 162.89 4,171.02 18,736.75 194,423.86 162.89 463,000.00 44,046.52 165,000.00 23,250.00 91.10

Liberty County School District

	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
<u>Account #</u> 1XX	Description Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891 711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
791	Premium on Sale of Bonds		-
lo new mone	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
ccount #	Description		
299/761 200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	41,142.35 15.87	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	47.62	
299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		37,000.00
792 322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		3,372.50 833.34
	B to refund callable portion of Series 2005-A due from 1/1/2016		
nrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
<u>Account #</u> 114	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
715 792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 1XX	<u>Description</u> Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash Due feer Other Associat	-	
220 200/730	Due from Other Agencies Dues and Fees (Administrative expense)	7,870.15 24.27	
200/730	Interest	24.27	
632	Deferred Revenues - Unavailable		1,073.25
321 325	CO&DS Distributed Interest on Undistributed CO&DS		6,533.08 288.09
	0&DS disbursements, investment earnings, and treasury fees.		200.09
	eneral Fund		
Account #	Description		
200/310	Professional and Technical Services	658.59	
323	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		658.59
o record are	Junts withiner norminiver for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
orovided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
orovided in A			
rovided in A Fund 210 De Account # 1200/710	bt Service, SBE/COBI Bonds Description Redemption of Principal	30,000.00	
rovided in A Fund 210 De Account <u>#</u> 1200/710 1200/720	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	6,500.00	
rovided in A Fund 210 De Account # 1200/710	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
rovided in A cund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	6,500.00 17.67	
rovided in A <u>sund 210 De</u> <u>Account #</u> 200/710 200/720 200/730 200/761 210 114	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,500.00 17.67	
rovided in A cund 210 De account # 200/710 200/720 200/761 210 114 322	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	6,500.00 17.67	35,682.65 31.59
rovided in A cund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,500.00 17.67	35,682.65 31.59 803.43
rovided in A count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record del	bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	6,500.00 17.67	31.59
rovided in A count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del parnings, relations	bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	6,500.00 17.67	31.59
rovided in A count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del parnings, relations	bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	6,500.00 17.67	31.59
rovided in A Fund 210 De ACCOUNT # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent.	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	6,500.00 17.67	31.59
rovided in A Fund 210 De <u>ccount #</u> 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati	bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	6,500.00 17.67	31.59 803.43
rovided in A count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrnings, rela dvance refu igent. Reconciliati	bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	6,500.00 17.67	31.59 803.43
rovided in A Sund 210 De Sund 210 De Sund 210 De Sund 210 De Sund 200 /710 (200/730 (200/761 (210) 114 (322) (326) 114 (322) (326) 114 (322) (326) 114 (322) (326) (327) (326) (327) (326) (327)	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	6,500.00 17.67	31.59 803.43 3,896.66 36,515.99
rovided in A Sund 210 De Sund 210 De Sund 210 De Sund 210 De Sund 200 /710 (200/720 (200/761 (210) 114 (322) (326) 114 (322) (326) 114 (322) (326) 114 (322) (326) (327) (326) (327) (326) (327)	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	6,500.00 17.67	31.59 803.43 3,896.66 36,515.99 31.59
rovided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS M Bond inter Refunded	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	6,500.00 17.67	31.59
rovided in A Fund 210 De A A Count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS \ Bond inte Refunded Premium Less:	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds on refunded bonds	6,500.00 17.67	31.59 803.43 3,896.66 36,515.99 31.59 37,000.00 3,372.50
rovided in A rovided in A ro	bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments	6,500.00 17.67	31.59 803.43 3,896.66 36,515.99 31.59 37,000.00 3,372.50 30,000.00
rovided in A rovided in A ro	bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments xpenditure	6,500.00 17.67	31.59 803.43 3,896.66 36,515.99 31.59 37,000.00 3,372.50 30,000.00 6,500.00
rovided in A Fund 210 De A Cocount # 200/710 200/720 200/761 210 114 322 326 114 326 114 322 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 115 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 115 115 115 115 115 115 115	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent	6,500.00 17.67	31.59 803.43 3,896.66 36,515.99 37,000.00 3,372.50 30,000.00 6,500.00 17.67
rovided in A und 210 De ccount # 200/710 200/720 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. Econciliati teginning fur Plus: CO&DS to Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	6,500.00 17.67	31.59 803.43 3,896.66 36,515.99 37,000.00 3,372.50 30,000.00 6,500.00 17.67 41,142.35 63.49
rovided in A und 210 De ccount # 200/710 200/761 210 114 322 326 1XX o record del arnings, rela dvance refu gent. eginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	6,500.00 17.67	31.59 803.43 3,896.66 36,515.99 31.59 37,000.00 3,372.50 30,000.00

Madison County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
-und 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 3711	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	bond issues for the 2014-2015 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	233,205.35	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	89.63	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	269.01	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		209,000.00
3792	Premium on Sale of Refunding Bonds		19,876.49
322 Series 2014	CO&DS Withheld for SBE/COBI Bonds		4,687.50
	3 to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•	с С		
	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
1 I			
	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 Sinking fund (Accrued Interest Payable		-
sinking lund a	accrual for interest included in refunding.		
ear-end ent	ries:	Debit	Credit
- und 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	32,595.41	
9200/730	Dues and Fees (Administrative expense)	58.44	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,445.19
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		27,515.05 693.61
	&DS disbursements, investment earnings, and treasury fees.		095.01
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration	1,000.02	1,585.62
	ounts withheld from MVLR for actual administration fees as		.,
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Fund 210 De	Description		
Fund 210 De Account <u>#</u>	Description Redemption of Principal	65,000.00	
Fund 210 De Account <u>#</u> 9200/710		65,000.00 8,875.00	
Fund 210 De Account # 9200/710 9200/720	Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	8,875.00	
Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	8,875.00 35.78	
Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 3210 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	8,875.00 35.78	70 020 02
Cound 210 De Account # 0200/710 0200/720 0200/730 0200/761 0200/761 0210 114 0322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	8,875.00 35.78	72,262.23 63.97
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 92210 1114 9322 3326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	8,875.00 35.78	72,262.23 63.97 1,584.58
Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	8,875.00 35.78	63.97
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 13326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	8,875.00 35.78	63.97
Count # 200710 200720 200720 200730 200730 200761 210 114 322 326 1XX To record det parnings, relation dvance refut	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	8,875.00 35.78	63.97
Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 0210 114 0322 0326 1XX To record det partnings, related	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year	8,875.00 35.78	63.97
Cund 210 Dec Account # 1200/710 1200/720 1200/730 1200/761 114 1322 1326 114 1322 1326 0 record det earnings, related vance refungent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	8,875.00 35.78	63.97
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX To record deb advance refunagent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	8,875.00 35.78	63.97 1,584.58
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX To record deb advance refunagent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	8,875.00 35.78	63.97
Fund 210 Dec Account # 9200/710 9200/710 9200/730 9200/730 9200/731 9200/730 9200/731	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	8,875.00 35.78	63.97 1,584.58
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 8322 8326 11XX Fo record det advance refut agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97
Fund 210 De Account #)200/710)200/720)200/720)200/730)200/761)2210 (114)322)326 (114)3326 (114)3322)326 (114)336 (114)336 (114)336 (114)336 (114)36 (114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97 209,000.00
Fund 210 De Account # 0200/710 0200/710 0200/720 0200/730 0200/761 0210 1114 0322 0326 11XX Fo record det 0200/761 0200/700 0200/761 02000/761 02000/761 0200/761 0200/761 0200/761 0200/761 020	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97
Fund 210 De Account # 9200/710 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX Fo record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow 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	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97 209,000.00 19,876.49
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 9322 9326 11XX Fo record det 9326 11XX Fo record det 9327 11XX Fo record det 9326 11XX Fo record det 9327 11XX Fo record det 9337 11XX Fo record det 9377 11XX Fo record det 9337 11XX Fo record det 9337 11XX Fo record det 9337 11XX Fo record det 9337 11XX Fo record det 9337 11XX 11XX 11XX 11XX 11XX 11XX 11XX 1	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash th service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Id balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97 209,000.00 19,876.49 65,000.00
Account # 2000/710 2000/720 200/720 200/730 200/761 2210 1114 3322 3326 11XX To record det particular advance refur agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e: Principal Interest e: Principal	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Id balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments payments payments	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97 209,000.00 19,876.49 65,000.00 8,875.00
Eund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 1114 0322 0326 1114 0322 0326 0 1114 0220 1114 0220 1114 0220 1114 0220 0200/761 2210 1114 0220 0200/761 2210 1114 0220 0200/761 2210 1114 0200/761 2200 70 0200/761 2210 1114 0200/761 2200 70 0 0200/761 2200 70 0 0200/761 2200 70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash th service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Id balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97 209,000.00 19,876.49 65,000.00
Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 1114 0322 0326 111XX Fo record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal µ Interest e: Dues and Payments	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Dt of activity in fund 210, Debt Service: In deblance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above)	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97 209,000.00 19,876.49 65,000.00 8,875.00 35.78
Cocount # 200/710 200/720 200/730 200/761 210 114 322 326 114 322 326 114 322 326 114 322 326 0 record det earnings, relative dvance refunded refunded Premium Less: Principal I Interest e: Dues and Payments Dues and Payments Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: rd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments penditure fees (fees on bond interest above) to refunded bonds escrow agent	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97 209,000.00 19,876.49 65,000.00 8,875.00 35.78 233,205.35
und 210 De account # 200/710 200/720 200/730 200/761 210 114 322 326 11XX To record det arnings, rela dvance refunded peginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal µ Interest e: Dues and Payments Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: rd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) to refunded bonds (admin and underwriter fees) on refunded bonds	8,875.00 35.78	63.97 1,584.58 7,586.47 76,949.73 63.97 209,000.00 19,876.49 65,000.00 8,875.00 35.78 233,205.35 358.64

Manatee County School District

Fund 310 Caj Account # 11XX 9200/730	ting from bond issuance and refunding:	Debit	Credit
11XX	pital Projects, COBI Bonds		
	Description		
9200/730	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	y bond issues for the 2014-2015 fiscal year.		
Fund 210 Del	bt Service Current Bond Refunding		
Account #	Description	0 000 750 40	
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	3,089,758.43 1,187.54	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,564.13	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,769,000.00
3792	Premium on Sale of Refunding Bonds		263,322.60
3322 Sorios 2014 E	CO&DS Withheld for SBE/COBI Bonds 3 to refund callable portion of Series 2005-A due from 1/1/2016		62,187.50
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-	bt Service Advance Bond Refunding		
Account #			
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 210 Del	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	accrual for interest included in refunding.		-
Year-end ent	view.	Dehit	Cradit
		<u>Debit</u>	<u>Credit</u>
	Description		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
1220	Due from Other Agencies	271,407.79	
9200/730	Dues and Fees (Administrative expense)	1,000.41	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		37,011.51
3325	Interest on Undistributed CO&DS		223,524.01 11,872.68
	&DS disbursements, investment earnings, and treasury fees.		,0.2.00
Fund 100 Ge	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	27,141.54	
3323	CO&DS Withheld for Administration		27,141.54
	ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	1,210,000.00	
9200/720	Interest	345,677.50	
9200/730	SBA Sinking Fund Administration Fees	754.24	
9200/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents	-	-
3322	CO&DS Withheld for SBE/COBI Bonds		1,523,472.20
3326	SBA Sinking Fund Earnings	-	1,348.67
11XX	Cash		31,610.87
	t service payments, MVLR withheld for debt service, investment		
	ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
	on of activity in fund 210, Debt Service:		
Reconciliatio	d balance as provided in prior school year		217,208.01
			217,200.01
	ithhald		1,585,659.70
Beginning fun Plus: CO&DS w			
Beginning fun Plus: CO&DS w Bond inter	rest (revenue on withheld MVLR)		1,348.67
Beginning fun Plus: CO&DS w Bond inter Refunded	est (revenue on withheld MVLR) bond proceeds		2,769,000.00
Beginning fun Plus: CO&DS w Bond inter Refunded Premium o	rest (revenue on withheld MVLR)		
Beginning fun Plus: CO&DS w Bond inter Refunded	rest (revenue on withheld MVLR) bond proceeds on refunded bonds		2,769,000.00
Beginning fun Plus: CO&DS w Bond inter Refunded Premium o Less: Principal p Interest ex	rest (revenue on withheld MVLR) bond proceeds on refunded bonds bayments cpenditure		2,769,000.00 263,322.60 1,210,000.00 345,677.50
Beginning fun Plus: CO&DS w Bond inter Refunded Premium (Less: Principal p Interest ey Dues and	est (revenue on withheld MVLR) bond proceeds on refunded bonds bayments cpenditure fees (fees on bond interest above)		2,769,000.00 263,322.60 1,210,000.00 345,677.50 754.24
Beginning fun Plus: CO&DS w Bond inter Refunded Premium o Less: Principal p Interest ex Dues and Payments	est (revenue on withheld MVLR) bond proceeds on refunded bonds oayments cpenditure fees (fees on bond interest above) to refunded bonds escrow agent		2,769,000.00 263,322.60 1,210,000.00 345,677.50 754.24 3,089,758.43
Beginning fun Plus: CO&DS w Bond inter Refunded Premium o Less: Principal p Interest ex Dues and Payments Dues and	est (revenue on withheld MVLR) bond proceeds on refunded bonds oayments cependiture fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		2,769,000.00 263,322.60 1,210,000.00
Beginning fun Plus: CO&DS w Bond inter Refunded Premium o Less: Principal p Interest ex Dues and Payments Dues and	rest (revenue on withheld MVLR) bond proceeds on refunded bonds oayments (penditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	-	2,769,000.00 263,322.60 1,210,000.00 345,677.50 754.24 3,089,758.43

Marion County School District

Entries resu	Marion County School District		
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	440,129.24	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	169.83 509.71	
9200/730	Discounts on Refunding Bonds	- 509.71	
3715	Sale of Refunding Bonds		396,000.00
3792	Premium on Sale of Refunding Bonds		35,954.62
3322 Series 2014-l	CO&DS Withheld for SBE/COBI Bonds B to refund callable portion of Series 2005-A due from 1/1/2016		8,854.16
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2014 2015 finants		
	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credit
	pital Projects, CO&DS		<u></u>
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	680,347.87	
9200/730	Dues and Fees (Administrative expense)	879.37	
9200/710 2632	Interest Deferred Revenues - Unavailable		92,783.26
3321	CO&DS Distributed		578,007.70
3325	Interest on Undistributed CO&DS		10,436.28
To record CC	&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Account #	Description	~~~~~~~	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	23,857.86	23,857.86
	ounts withheld from MVLR for actual administration fees as		23,007.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 210 De</u>	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	781,000.00	
9200/720	Interest	130,598.79	
9200/730	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	444.27 1,037,090.62	
	Accrued Interest Payable	10,454.80	
9200/761 2210			1,037,090.62
2210 1114	Cash with Fiscal/Service Agents		
2210 1114 3322	CO&DS Withheld for SBE/COBI Bonds		
2210 1114 3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings		897,381.17 794.42 24 322 27
2210 1114 3322 3326 11XX	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		
2210 1114 3322 3326 11XX Fo record del	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings		794.42
2210 1114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	-	794.42
2210 1114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	794.42
2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	794.42
2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		794.42 24,322.27
2210 1114 3322 3326 11XX Fo record del earnings, rela advance refui agent. Reconciliati Beginning fur Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year		794.42 24,322.27 1,111,498.93
2210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS v	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	-	794.42 24,322.27 1,111,498.93 906,235.33
2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS v Bond inte	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)		794.42 24,322.27 1,111,498.93 906,235.33 794.42
2210 1114 3322 3326 11XX To record del earnings, rela advance refur agent. Reconciliati Plus: CO&DS v Bond inte Refunded	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	-	794.42 24,322.27 1,111,498.93 906,235.33 794.42 396,000.00
2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds		794.42 24,322.27 1,111,498.93 906,235.33 794.42 396,000.00 35,954.62
2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments		794.42 24,322.27 1,111,498.93 906,235.33 794.42 396,000.00 35,954.62 781,000.00
2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure		794.42 24,322.27 1,111,498.93 906,235.33 794.42 396,000.00 35,954.62 781,000.00 130,598.79
2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments		794.42 24,322.27 1,111,498.93 906,235.33 794.42 396,000.00 35,954.62 781,000.00 130,598.79 444.27
2210 1114 3322 3326 11XX To record def earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and Payments Dues and	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure (fees on bond interest above) is to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		794.42
2210 1114 3322 3326 11XX To record def earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and Payments Dues and	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure lfees (fees on bond interest above) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds		794.42 24,322.27 1,111,498.93 906,235.33 794.42 396,000.00 35,954.62 781,000.00 130,598.79 444.27 1,477,219.86

Martin County School District

-und 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
Account # I1XX	Description Cash	-	
9200/730	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	-	
8711 8791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	1,537,651.00	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	590.98	
)200/730)299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	1,773.70	
8299/092 8715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	1,378,000.00
3792	Premium on Sale of Refunding Bonds		131,078.18
322	CO&DS Withheld for SBE/COBI Bonds		30,937.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 210	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
1220	Due from Other Agencies	284,169.23	
)200/730)200/710	Dues and Fees (Administrative expense) Interest	900.45	
2632	Deferred Revenues - Unavailable		38,752.24
3321	CO&DS Distributed		235,631.06
3325	Interest on Undistributed CO&DS		10,686.38
Fo record CC	0&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	eneral Fund		
	Description		
Account #			
7200/310	Professional and Technical Services	24,429.60	24 420 60
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	24,429.60	24,429.60
7200/310 3323 Fo record am	Professional and Technical Services	24,429.60	24,429.60
7200/310 3323 Fo record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	24,429.60	24,429.60
7200/310 3323 Fo record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	24,429.60	24,429.60
7200/310 3323 Fo record am provided in A Fund 210 De Account <u>#</u> 3200/710	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	976,000.00	24,429.60
7200/310 3323 Fo record am provided in A Fund 210 De Account <u>#</u> 3200/710 3200/720	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	976,000.00 370,316.89	24,429.60
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	976,000.00 370,316.89 659.13	24,429.60
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	976,000.00 370,316.89 659.13	24,429.60
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	976,000.00 370,316.89 659.13	24,429.60
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	976,000.00 370,316.89 659.13	1,331,369.18
7200/310 3323 Fo record am provided in A Fund 210 De Account # 0200/710 0200/710 0200/730 0200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	976,000.00 370,316.89 659.13	1,331,369.18
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61
2200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, relation advance refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61
2200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61
2200/310 3323 Fo record amorovided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1XX Fo record del aarnings, rela advance refu agent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43
2200/310 3323 Fo record amorovided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1XX Fo record del aarnings, rela advance refu agent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61
7200/310 3323 Fo record am provided in A Eund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 3326 111X Fo record del aarnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS v	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68
7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 50 record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61
7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1128 1128 114 114 1158 114 114 1158 1158 114 1158	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Experimental Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61 1,378,000.00
7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 50 record del parnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS M Bond inte Refunded Premium	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61
7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 1326 11XX Fo record del parnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refundec Premium Less:	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61 1,378,000.00
7200/310 3323 Fo record amorovided in A Fund 210 De Account # 200/710 200/720 200/730 200/730 200/761 2210 1114 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refundec Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Experimental Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61 1,378,000.00 131,078.18
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 3210 1114 3322 3326 11XX Fo record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61 1,378,000.00 131,078.18 976,000.00 370,316.89 659.13
7200/310 3323 Fo record am provided in A Eund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del aarnings, rela 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS M Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) is to refunded bonds escrow agent	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61 1,378,000.00 131,078.18 976,000.00 370,316.89 659.13 1,537,651.00
7200/310 3323 Fo record am provided in A Eund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 3326 111XX Fo record del sarnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS M Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61 1,378,000.00 131,078.18 976,000.00 370,316.89 659.13
r200/310 323 To record am provided in A Eund 210 De Account # 2200/710 3200/720 3200/761 2210 114 3322 3326 3326 3327 To record del aarnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS M Bond inte Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc	Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above) is to refunded bonds escrow agent Hees on refunded bonds (admin and underwriter fees) on refunded bonds	976,000.00 370,316.89 659.13	1,331,369.18 1,178.61 27,576.43 215,517.34 1,362,306.68 1,178.61 1,378,000.00 131,078.18 976,000.00 370,316.89 659.13 1,537,651.00

Monroe County School District

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-una 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
\oocurt "	apital Projects, COBI Bonds		
<u>Account #</u> I1XX	Description 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	-	
3299/691 3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9299/761	Description Payments to Refunded Bond Escrow Agent	31,425.39	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	12.44	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	37.33	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	29,000.00
3792	Premium on Sale of Refunding Bonds		1,850.16
3322 Sorias 2014	CO&DS Withheld for SBE/COBI Bonds		625.00
	B to refund callable portion of Series 2005-A due from 1/1/2016 2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
0	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
210	Accided interest rayable (Sinking rund Accidats)		-
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
	accrual for interest included in refunding.		-
/ear-end en	trice:	Debit	Credit
	apital Projects, CO&DS	Debit	orean
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	99,569.79	
)200/730)200/710	Dues and Fees (Administrative expense) Interest	181.08	
2632	Deferred Revenues - Unavailable		13,578.78
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		84,023.04 2,149.05
	D&DS disbursements, investment earnings, and treasury fees.		2,173.00
	eneral Fund		
-und 100 Ge			
Account #	Description		
Account <u>#</u> 7200/310	Professional and Technical Services	4,912.83	1 0 1 0 0 -
Account <u>#</u> 7200/310 3323		4,912.83	4,912.83
Account <u>#</u> 7200/310 3323 Fo record am	Professional and Technical Services CO&DS Withheld for Administration	4,912.83	4,912.83
Account # 7200/310 3323 Fo record am provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,912.83	4,912.83
Account <u>#</u> 7200/310 3323 Fo record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,912.83	4,912.83
Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	220,000.00	4,912.83
Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	220,000.00 11,750.00	4,912.83
Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	220,000.00	4,912.83
Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	220,000.00 11,750.00 111.55	4,912.83
Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	220,000.00 11,750.00 111.55	
Account # '200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	220,000.00 11,750.00 111.55	4,912.83 225,317.46 199.46
Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/761 9200/761 9200/761 9200/761 92210 1114 9322 9326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	220,000.00 11,750.00 111.55	225,317.46
Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	220,000.00 11,750.00 111.55	225,317.46 199.46
Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de earnings, rela	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	220,000.00 11,750.00 111.55	225,317.46 199.46
Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de earnings, rela	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	220,000.00 11,750.00 111.55	225,317.46 199.46
Account # '200/310 3323 To record an provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de parnings, related advance refut agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	220,000.00 11,750.00 111.55	225,317.46 199.46
Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record de sarnings, rel: advance refu agent. Reconciliati Beginning fui	Professional and Technical Services CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. EXECUTE: EXECUTE: Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	220,000.00 11,750.00 111.55	225,317.46 199.46
Account # '200/310 3323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 200/730 200/761 2210 114 3322 3326 11XX To record de parnings, related advance refut agent. Reconciliations Beginning fut Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nuticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19
Account # 7200/310 3323 Fo record an provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 2210 1114 3326 11XX Fo record de partings, rel: advance refu agent. Reconciliatii Beginning fui Plus: CO&DS 1	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nuticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19 225,942.46
Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 920	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19 225,942.46 199.46 29,000.00
Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 920	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nuticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19
Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 0200/710 0200/710 0200/761 020	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld reset (revenue on withheld MVLR) b bond proceeds on refunded bonds	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19 225,942.46 199.46 29,000.00 1,850.16
Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record de aarnings, rela advance refu agent. Refunded Premium Less: Principal	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19 225,942.46 199.46 29,000.00
Account # (200/310 (323) To record an provided in A Fund 210 De (Account # (200/710 (200/720 (200/730 (200/730 (200/761 (210 114 (322 (326 114 (322 (326 114 (322 (326 114 (322 (326 114 (322 (326 (326 (326) (3	Professional and Technical Services CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld errest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure d fees (fees on bond interest above)	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19 225,942.46 199.46 29,000.00 1,850.16 220,000.00 11,750.00 111.55
Account # '200/310 323 To record an provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record de parnings, related avanings, related av	Professional and Technical Services CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld treest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19 225,942.46 199.46 29,000.00 1,850.16 220,000.00 11,750.00 111.55 31,425.39
Account # 200/310 323 To record an rovided in A Fund 210 De 4 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arnings, rela dvance refu gent. Reconciliati Beginning fu Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Eb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees (fees on refunded bonds (admin and underwriter fees) on refunded bonds	220,000.00 11,750.00 111.55	225,317.46 199.46 6,344.63 7,417.19 225,942.46 199.46 29,000.00 1,850.16 220,000.00 11,750.00 111.55

Nassau County School District

Entries resu			
	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
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 2014-2015 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	858,055.10	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	329.80	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	989.82	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		769,000.00
3792	Premium on Sale of Refunding Bonds		73,083.05
3322 Sarias 2014	CO&DS Withheld for SBE/COBI Bonds		17,291.67
	B to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•	, and the second s		
_	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
)200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
8792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
(ear-end en	rice.	Debit	Credit
		Debit	Credit
	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	93,930.29	
200/730	Dues and Fees (Administrative expense) Interest	213.89	
9200/710 2632	Deferred Revenues - Unavailable		12,809,56
2632	Deferred Revenues - Unavailable CO&DS Distributed		,
2632 3321			78,796.15
2632 3321 3325	CO&DS Distributed		78,796.15
2632 3321 3325 Fo record CC	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		78,796.15
2632 3321 3325 Fo record CC Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		78,796.15
2632 3321 3325 To record CC Fund 100 Ge Account <u>#</u>	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	5,803.08	78,796.15
2632 3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. eneral Fund Description	5,803.08	78,796.15 2,538.47
2632 3321 3325 To record CC <u>Fund 100 Ge</u> Account <u>#</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	5,803.08	78,796.15 2,538.47
2632 3321 3325 Fund 100 Ge Account # 200/310 323 Fo record am	CO&DS Distributed 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	5,803.08	78,796.15 2,538.47
2632 3321 3325 Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS disbursements, investment earnings, and treasury fees. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,803.08	78,796.15 2,538.47
2632 325 To record CC Tund 100 Ge Account # '200/310 323 To record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u>	5,803.08	78,796.15 2,538.47
2632 325 To record CC Fund 100 Ge Sund 100	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS disbursements, investment earnings, and treasury fees. 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,803.08	78,796.15 2,538.47
2632 321 325 To record CC <u>Fund 100 Ge</u> Account # 2200/310 323 To record am or ovided in A <u>Fund 210 De</u> Account # 2200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u>		78,796.15 2,538.47
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 323 For record arr provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	260,000.00	78,796.15 2,538.47
2632 3321 3325 To record CC Cund 100 Ge Account # 7200/310 323 To record am provided in A Cund 210 De Account # 1200/710 3200/720 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	260,000.00 36,500.00	78,796.15 2,538.47
2632 3321 3325 To record CC Cund 100 Ge Account # 1200/310 323 To record an orovided in A Cund 210 De Account # 200/710 2200/710 2200/730 2200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	260,000.00 36,500.00 143.49	78,796.15 2,538.47
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/761 2210 114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08
2632 3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52
2632 3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3233 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	260,000.00 36,500.00 143.49	12,809.56 78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX Fo record del	CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/761 2210 1114 1322 3326 11XX For record del parnings, relations parnings, relations parning	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/761 2210 1114 1322 3326 11XX For record del parnings, relation advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58
2632 321 325 To record CC To record CC To record CC To record an To record an To record an To record an To record an 200/710 200/720 200/730 200/730 200/761 210 114 322 50 record del parnings, relation 200/761 210 200/761 210 200/761 210 200/761 210 200/761 200	CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58
2632 321 325 To record CC To record CC To record CC To record an To record an To record an To record an To record an To record an 200/710 200/720 200/730 200/761 2210 114 3222 326 1XX To record del arrings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS 2&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58 6,557.39
2632 321 325 To record CC To record CC To record CC To record an To record an To record an To record an To record an 200/710 200/720 200/730 200/761 210 114 322 To record del 326 1XX To record del advance refu agent. Reconciliati Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58 6,557.39
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/761 1210 114 13322 1326 114 1322 114 1220 114 12210 114 12210 114 1220 1200 114 1220 1200 10	CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58 6,557.39 30,013.20
2632 3321 3325 Fo record CC Eund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Eund 210 De Account # 2200/710 2200/720 2200/730 2000/761 2210 1114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 114 3326 114 115 114 115 114 115 115 115	CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: rd balance as provided in prior school year withheld	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58 6,557.39 30,013.20 307,121.19
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 2200/710 2200/710 2200/730 200/761 2210 1114 3326 114 34 35 114 35 114 35 114 35 114 35 114 35 114 35 114 114 35 114 114 35 114 114 35 114 114 114 114 114 114 114 11	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39 30,013.20 30,013.20 307,121.19 256.58
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761	CO&DS Distributed Interest on Undistributed CO&DS D&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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: rd balance as provided in prior school year withheld	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39 30,013.20 307,121.19 256.58 769,000.00
2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39 30,013.20 30,013.20 307,121.19 256.58 769,000.00
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 0200/710 0200/720 0200/720 0200/730 0200/761 2210 1114 0322 1326 1XX Fo record del advance refu advance refu Beginning fur Plus: CO&DS M Bond inte Refundec Premium Less:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58 6,557.39 30,013.20 307,121.19 256.58 769,000.00 73,083.05
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 9322 9326 111X Fo record del aarnings, rela advance refu agent. Refunded Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39 30,013.20 307,121.19 256.58 769,000.00 73,083.05 260,000.00
2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 9326 1XX Fo record del aarnings, rela advance refu agent. CO&DS N Bond inter Refundec Premium Less: Principal Interest e	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39 30,013.20 307,121.19 256.58 769,000.00 73,083.05 260,000.00 36,500.00
2632 3321 3325 To record CC Eund 100 Ge Account # 7200/310 3233 To record am provided in A Eund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/761 1210 114 1322 1326 114 1322 114 1220 114 1220 114 1220 114 1220 114 1220 114 1220 114 1220 114 1220 114 1220 114 1220 10 114 1220 10 114 1220 10 114 1220 10 1200/761 1210 114 1220 10 1200/750 10 10 10 10 10 10 10 10 10 1	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) a to refunded bonds escrow agent	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39 30,013.20 307,121.19 256.58 769,000.00 73,083.05 260,000.00 36,500.00 143.49
2632 3321 3325 Fo record CC Eund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Eund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 50 record del parnings, rela advance refu agent. Refunder Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	CO&DS Distributed 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 riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description n of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 289,829.52 256.58
2632 3321 3325 To record CC Eund 100 Ge Account # 7200/310 3233 To record an provided in A Eund 210 De Account # 200/710 2200/730 200/761 2210 1114 3326 11XX To record del account # 200/761 2210 1114 3326 11XX To record del account erfu agent. Refunded Premium Less: Principal Interest e Dues and Payment: Dues and Discount	CO&DS Distributed 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees on bond interest above) is to refunded bonds escrow agent Ifees on refunded bonds (admin and underwriter fees) on refunded bonds	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39 30,013.20 307,121.19 256.58 769,000.00 73,083.05 260,000.00 36,500.00 143.49 858,055.10 1,319.62
2632 3321 3325 To record CC Eund 100 Ge Account # '200/310 3233 To record am provided in A Eund 210 De Account # 2200/710 2200/720 200/720 200/720 200/730 200/761 2210 114 3322 3326 200/761 2210 114 3322 3326 Co record del parnings, rela advance refu agent. Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	CO&DS Distributed 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees on bond interest above) is to refunded bonds escrow agent Ifees on refunded bonds (admin and underwriter fees) on refunded bonds	260,000.00 36,500.00 143.49	78,796.15 2,538.47 5,803.08 5,803.08 289,829.52 256.58 6,557.39 30,013.20 307,121.19 256.58 769,000.00 73,083.05 260,000.00 36,500.00 143.49 858,055.10 1,319.62

Okaloosa County School District

Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 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 2014-2015 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	992,831.40 390.70	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,172.60	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		911,000.00
3792	Premium on Sale of Refunding Bonds		63,394.70
3322 Sorios 2014	CO&DS Withheld for SBE/COBI Bonds B to refund callable portion of Series 2005-A due from 1/1/2016		20,000.00
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
0	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds Promium on Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Autoridou interest i ayabie (Oliikiig i uliu Autidab)		-
lo advanced	I refunding for the 2014-2015 fiscal year.		
- und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
I1XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable		-
Sinking luna	accrual for interest included in refunding.		
rear-end en	tries:	<u>Debit</u>	Credit
und 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
	Due from Other Agencies		
220	Due from Other Agencies	135,688.76	
200/730	Dues and Fees (Administrative expense)	135,688.76 600.70	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		18 503 38
1220 9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense)		18,503.38 110,657.06
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		110,657.06
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		110,657.06
9200/730 9200/710 2632 3321 3325 Fo record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		110,657.06
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description	600.70	110,657.06
200/730 200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services		110,657.06 7,129.02
2200/730 2200/710 2632 321 325 Fund 100 Get Account # 2200/310 323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	600.70	110,657.06 7,129.02
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services	600.70	110,657.06 7,129.02
2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	600.70	110,657.06 7,129.02
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Description Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	600.70	110,657.06 7,129.02
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	600.70	110,657.06 7,129.02
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	600.70	110,657.06 7,129.02
2200/730 2200/730 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 200/710 200/720 200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02
2200/730 2200/730 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 1200/710 3200/720 3200/730 3200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	600.70 16,297.29 850,000.00 114,675.00	110,657.06 7,129.02
2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record an A For record an A Fund 210 De Account # 2200/710 2200/730 200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02
2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an A Fund 210 De Account # 200/710 200/710 200/730 200/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De 4 Account # 200/710 200/710 2000/710 2000/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01
9200/730 9200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record de	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, relations of the second seco	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Earnings Cash	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2000/761 2210 1114 3322 3326 1114 3322 To record de parnings, relation of the second	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97
2200/730 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3226 11XX For record de parnings, rela advance refu agent. Reconciliati	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. Entrice XII, Section 9, Subsection (d) of the Florida Constitution. Entrice SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41
3200/730 3200/730 3200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 3200/730 3200/730 3200/761 2210 1114 3326 11XX Fo record de advance refu advance refu advance refu Acconciliation	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Entered Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 326 1114 1114 326 1114 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01 833.97
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01 833.97 911,000.00
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/720 2200/730 2200/730 2200/730 2200/730 2200/730 2200/730 2200/730 2200/730 2200/740 2210 1114 3322 3326 11XX To record de pagent. CO&DS to Bond inter Refunded Premium	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01 833.97 911,000.00
2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent. CO&DS 1 Bond inte Refunded Premium Less:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2020 Stabursements, investment earnings, and treasury fees. 2020 Stabursements, for actual administration 2020 Stabursements, for actual administration fees as 2020 Administration (d) of the Florida Constitution. 2020 Stabursements to Refunding Bond Escrow 2020 Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash 2020 Stabursements of refunded bonds escrow 2020 Stabursements, MVLR withheld for debt service, investment 2020 Advector payments of refunded bonds escrow 2020 Stabursements of accrued interest, and transfer of prior year 2020 Advector in prior school year 2020 Advector in prior school year 2020 Advector in withheld MVLR) 2020 Bond proceeds 2020 On refunded bonds	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01 833.97 911,000.00 63,394.70
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu advance refu advance refu agent. Refunded Premium Less: Principal	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01 833.97 911,000.00 63,394.70 850,000.00
2200/730 2200/730 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 200/710 200/720 200/720 200/761 2210 200/761 200/7	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2020 Stabursements, investment earnings, and treasury fees. 2020 Stabursements, for actual administration 2020 Stabursements, for actual administration fees as 2020 Administration (d) of the Florida Constitution. 2020 Stabursements to Refunding Bond Escrow 2020 Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash 2020 Stabursements of refunded bonds escrow 2020 Stabursements, MVLR withheld for debt service, investment 2020 Advector payments of refunded bonds escrow 2020 Stabursements of accrued interest, and transfer of prior year 2020 Advector in prior school year 2020 Advector in prior school year 2020 Advector in withheld MVLR) 2020 Bond proceeds 2020 On refunded bonds	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01 833.97 911,000.00 63,394.70 850,000.00 114,675.00
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an original Fund 210 De Account # 200/710 200/720 200/720 200/720 200/720 200/730 200/761 2210 1114 3322 3326 11XX To record de arnings, relative advance refut agent. Reconciliati Beginning fur Plus: CO&DS to Bond inter Refundec Premium Less: Principal Interest e Dues and	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr porovided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/710 200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure dfees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01 833.97 911,000.00 63,394.70 850,000.00 114,675.00 466.39
2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porvided in A Fund 210 De Account # 2200/710 2200/710 2200/730 2200/710 2200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/751	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees (nes on bond interest above) is to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	600.70 16,297.29 850,000.00 114,675.00 466.39	110,657.06 7,129.02 16,297.29 942,057.01 833.97 22,250.41 73,626.88 962,057.01 833.97 911,000.00 63,394.70 850,000.00 114,675.00 466.39 992,831.40

Okeechobee County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description	504 044 04	
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	581,311.01 223.44	
9200/730	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	670.61	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		521,000.00
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		49,538.39 11,666.67
	B to refund callable portion of Series 2005-A due from 1/1/2016		11,000.01
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
10	AUGULA INTEREST A YADIE (SITINITY FUTU AUGULAIS)		-
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
-	•		•
Year-end en		Debit	<u>Credit</u>
	pital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	_	
1220	Due from Other Agencies	65,326.48	
		4 40 44	
9200/730	Dues and Fees (Administrative expense)	142.41	
9200/730 9200/710	Interest	142.41	0 000 00
9200/730 9200/710 2632	Interest Deferred Revenues - Unavailable	142.41	8,908.80 54,869.93
9200/730 9200/710	Interest	142.41	8,908.80 54,869.93 1,690.16
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	142.41	54,869.93
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	142.41	54,869.93
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account <u>#</u>	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description		54,869.93
0200/730 0200/710 2632 03321 03325 Fo record CC Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	3,863.79	54,869.93 1,690.16
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description		54,869.93
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		54,869.93 1,690.16
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as		54,869.93 1,690.16
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,863.79	54,869.93 1,690.16
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 0200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal	3,863.79	54,869.93 1,690.16
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,863.79	54,869.93 1,690.16
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	Interest Deferred Revenues - Unavailable 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,863.79 170,000.00 24,500.00	54,869.93 1,690.16
2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercise, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 2020/710 2020/730 2020/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79
2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercise, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37
3200/730 3200/730 3200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, relations of the second s	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Extrements Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cost Substributed for SBE/COBI Bonds SBA Sinking Fund Earnings Cost Service Payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37
3200/730 3200/730 3200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, relations of the second s	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nning cash with fiscal agent to payments of refunded bonds escrow	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 200/720 3200/730 2200/761 2210 1114 3322 3226 11XX To record del aarnings, rela advance refu agent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Endemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash endemption of Principal Interest SBA Sinking Fund Earnings Co&DS Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service:	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 200/720 3200/730 2200/761 2210 1114 3322 3226 11XX To record del aarnings, rela advance refu agent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nning cash with fiscal agent to payments of refunded bonds escrow	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/730 200/720 200/720 200/730 200/761 2210 1114 3322 3326 50 record del advance refu agent. Reconciliatii Beginning fur Plus: CO&DS v	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 320 1114 1114 11	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow et add fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR)	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Extrements on Principal Interest BAS Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Extrements, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Extrements Extrements on withheld MVLR) Bond proceeds	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37 521,000.00
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow et add fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR)	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del advance refu advance refu Bond inte Refundec Premium Less: Principal	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37 521,000.00 49,538.39 170,000.00
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 200/720 3200/730 2200/761 2210 1114 3326 11XX To record del aarnings, rela advance refu agent. Refundec Premium Less: Principal Interest e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37 521,000.00 49,538.39 170,000.00 24,500.00
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 200/720 200/720 200/720 200/720 200/720 200/761 2210 1114 3322 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/780	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above)	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37 521,000.00 49,538.39 170,000.00 24,500.00 94.16
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/730 3200/761 2210 1114 3322 3326 11XX To record del advance refu agent. Refundec Premium Less: Principal Interest e Dues anc Payments	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37 521,000.00 49,538.39 170,000.00 24,500.00
a200/730 a200/730 a200/710 a322 Fo record CC Fund 100 Ge Account # 7200/310 a323 Fo record am provided in A Fund 210 De Account # a200/710 a200/710 a200/720 a200/761 a210 a21114 a3222 a326 a2210 a21114 a3222 a326 a2210 a21114 a3222 a326 a2210 a200/761 a20	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees)	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37 521,000.00 49,538.39 170,000.00 24,500.00 94.16 581,311.01 894.05
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am porvided in A Fund 210 De Account # 2200/710 2200/710 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 2326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3200/761 2200/761 2200/780 200/78	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees)	3,863.79 170,000.00 24,500.00 94.16	54,869.93 1,690.16 3,863.79 190,187.38 168.37 4,238.41 20,191.96 201,854.05 168.37 521,000.00 49,538.39 170,000.00 24,500.00 94.16 581,311.01 894.05

Orange County School District

Entries resu			
	Iting from bond issuance and refunding:	Debit	Credi
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	9,506,516.64	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,674.99	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	11,029.61	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		8,569,000.00
3792	Premium on Sale of Refunding Bonds		760,867.07
3322 Sorios 2014	CO&DS Withheld for SBE/COBI Bonds		191,354.17
	B to refund callable portion of Series 2005-A due from 1/1/2016 2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-			
_	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
))200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advancer	I refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
und 360 Ca	apital Projects, CO&DS		
Account #	Description		
looodine h	Cash		
1XX		-	
	Due from Other Agencies	- 2,665,755.73	
220	Due from Other Agencies Dues and Fees (Administrative expense)	- 2,665,755.73 4,085.68	
220 200/730 200/710	Dues and Fees (Administrative expense) Interest		
220 200/730 200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		
220 9200/730 9200/710 2632 8321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		2,257,809.51
220 200/730 200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		2,257,809.51
220 200/730 200/710 2632 3321 3325 Fo record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		2,257,809.51
Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund		363,543.61 2,257,809.51 48,488.29
1220 9200/730 9200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	4,085.68	2,257,809.51
220 9200/730 9200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description		2,257,809.51 48,488.29
220 2200/730 2200/710 2632 321 3325 To record CC 5 und 100 Get Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services	4,085.68	2,257,809.51 48,488.29
220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Get Account # 7200/310 3323 For record arm	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,085.68	2,257,809.51 48,488.29
220 2200/730 2200/710 2632 3321 50 record CC 50 reco	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,085.68	2,257,809.51 48,488.29
220 2200/730 2200/710 632 3321 50 record CC 50 recor	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds	4,085.68	2,257,809.51 48,488.29
220 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Get Account # 2200/310 3323 Fo record arr provided in A Fund 210 Det Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. CO&DS disbursements, investment earnings, and treasury fees. CO&DS Withheld Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution.	4,085.68	2,257,809.51 48,488.29
220 2200/730 2200/710 2632 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	4,085.68	2,257,809.51 48,488.29
220 2200/730 2200/710 2632 3321 3325 To record CC 5 und 100 Ge Account # 2200/310 323 To record arr provided in A 5 und 210 De Account # 2200/710 2200/710 2200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,085.68 110,846.67 4,190,000.00	2,257,809.51 48,488.29
220 2200/730 2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record an provided in A 5 und 210 De Account # 2200/710 2200/720 2200/730 2200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29
220 200/730 200/710 632 321 325 To record CC 5 und 100 Ge Account # 200/310 323 To record am rovided in A 5 und 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29
220 2200/730 2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record an provided in A 5 und 210 De Account # 2200/710 2200/730 2200/761 2210 114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67
220 200/730 200/710 632 3325 To record CC Cund 100 Ge Account # 200/310 323 To record am rovided in A Cund 210 De Account # 200/710 200/720 200/720 200/761 210 114 322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22
220 2200/730 2200/710 632 3321 3325 To record CC 5und 100 Ge Account # 2200/310 3323 To record and to record and	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37
220 2200/730 2200/710 632 3321 3325 To record CC Cund 100 Get Account # 2200/310 3323 To record and arrovided in A Cund 210 Det Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322 3326 1XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37
220 200/730 200/710 632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record an rovided in A Cund 210 De Account # 200/710 200/710 200/720 200/761 210 114 322 326 1XX To record de arrings, reli	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as an and the form MVLR for actual administration fees as as a strictel XII, Section 9, Subsection (d) of the Florida Constitution. Experiments (Description) Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.5 48,488.29 110,846.67 4,664,575.22 4,129.3
220 2200/730 2200/730 2321 2325 To record CC Cund 100 Ge Account # 200/310 323 To record arr provided in A Cund 210 De Account # 2200/710 2200/720 2200/761 2210 114 3222 326 1XX To record de parnings, relative advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37
220 2200/730 2200/730 2321 2325 To record CC Cund 100 Ge Account # 200/310 323 To record arr provided in A Cund 210 De Account # 2200/710 2200/720 2200/761 2210 114 3222 326 1XX To record de parnings, relative advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as an and the form MVLR for actual administration fees as as a strictel XII, Section 9, Subsection (d) of the Florida Constitution. Experiments (Description) Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37
220 200/730 200/710 632 321 325 To record CC 50 record CC 50 record CC 50 record CC 50 record arr 50 record de 50 rec	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as an and the form MVLR for actual administration fees as as a strictel XII, Section 9, Subsection (d) of the Florida Constitution. Experiments (Description) Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.5 48,488.29 110,846.67 4,664,575.22 4,129.3
220 200/730 200/710 632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record arr rovided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arrings, rela dvance refut gent. Caconciliati Beginning fut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37 107,329.74
220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC 5 und 100 Ge Account # 2200/310 323 To record arr provided in A 5 und 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3326 1XX To record de parnings, relative dvance refut gent. Ceconciliationes Cec	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23
220 200/730 200/710 632 3325 50 record CC 50 record CC 50 record CC 50 record CC 50 record CC 50 record CC 50 record an 50 record	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.35
220 2200/730 2200/730 2321 2325 To record CC Cund 100 Ge Account # 200/310 323 To record an Provided in A Cond 210 De Account # 200/710 200/710 200/710 200/720 200/730 200/761 2210 114 322 326 114 322 326 114 322 326 114 322 326 114 322 326 1210 114 322 326 1210 114 322 326 1210 114 322 326 1210 114 322 326 1210 114 322 326 1200/710 200/730 200/761 200/710 200/720 200/720 200/720 200/730 200/761 200/710 200/761 200/720 200/720 200/730 200/761 200/710 200/761 200/750 200/761 200/750	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.39 4,129.37
220 2200/730 2200/730 2321 2325 To record CC Cund 100 Ge Account # 200/310 2323 To record an A Concord	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.38 4,129.37 8,569,000.00
220 2200/730 2200/730 2321 23321 23325 Fo record CC Fund 100 Ge Account # 2200/310 2323 Fo record an A For or ovided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 326 114 114 326 114 326 114 114 326 114 114 114 114 114 114 114 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricte XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.38 4,129.37 8,569,000.00
220 2200/730 2200/730 2321 2325 To record CC Cund 100 Ge Account # 200/310 2323 To record arr provided in A Cund 210 De Account # 2200/710 2200/720 2200/761 2210 114 2220 2200/761 2210 114 2220 2200/761 2210 114 2220 2200/761 2210 114 2220 2200/761 2210 114 2220 2200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 2220 200/761 2210 114 222 2326 114 222 2326 114 222 2326 114 222 2326 114 222 2326 114 222 2326 114 222 2326 114 222 2326 114 222 2326 114 220 200/761 2210 114 222 2326 114 222 2326 114 222 2326 114 222 2326 114 2322 2326 240 250 260 270 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.33 4,129.37 8,569,000.00 760,867.07
220 2200/730 2200/730 2200/710 632 3321 50 record CC 50 record CC 50 record CC 50 record CC 50 record CC 50 record an 50 record an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.39 4,129.37 8,569,000.00 760,867.07 4,190,000.00 583,725.00
220 2200/730 2200/730 2200/710 632 3321 3325 To record CC <u>Cund 100 Ge</u> <u>Account #</u> 220/310 3323 To record an A <u>Cund 210 De</u> <u>Account #</u> 220/710 2200/720 2200/720 2200/720 2200/720 2200/761 2210 114 3322 326 1XX To record de arrings, rel: 4000 refunder Plus: CO&DS to Bond inter Refunder Premium Less: Principal Interest e Dues and	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 20DS disbursements, investment earnings, and treasury fees. 20DS disbursements, investment earnings, and treasury fees. 20DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 20DE Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.25 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.35 4,129.37 8,569,000.00 760,867.07 4,190,000.00 583,725.00 2,309.33
220 2200/730 2200/730 2200/710 632 3321 50 record CC 50 record CC 50 record CC 50 record CC 50 record CC 50 record CC 50 record an 50 record an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricte XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (rees on bond interest above) s to refunded bonds escrow agent	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.25 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.35 4,129.37 8,569,000.00 760,867.07 4,190,000.00 583,725.00 2,309.33 9,506,516.64
220 2200/730 2200/730 2321 23321 23325 Fo record CC Fund 100 Ge Account # 2200/310 2323 Fo record an A For or ovided in A Fund 210 De Account # 2200/710 200/720 200/710 200/720 200/710 200/720 200/710 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 20DS disbursements, investment earnings, and treasury fees. 20DS disbursements, investment earnings, and treasury fees. 20DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 20DE Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.29
220 2200/730 2200/730 2321 2325 To record CC Cund 100 Ge Account # 200/310 2323 To record an A Concord	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: met balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) is to refunded bonds payments (storefunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	4,085.68 110,846.67 4,190,000.00 583,725.00	2,257,809.51 48,488.25 110,846.67 4,664,575.22 4,129.37 107,329.74 428,408.23 4,855,929.35 4,129.37 8,569,000.00 760,867.07 4,190,000.00 583,725.00 2,309.33 9,506,516.64

Osceola County School District

Intries resu			
	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
8791 Jo new mon	Premium on Sale of Bonds ey bond issues for the 2014-2015 fiscal year.		-
	eb Service Current Bond Refunding		
Account #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	1,982,527.25	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	776.68	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,331.03	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	1,811,000.00
3792	Premium on Sale of Refunding Bonds		134,739.13
3322	CO&DS Withheld for SBE/COBI Bonds		39,895.83
	B to refund callable portion of Series 2005-A due from 1/1/2016		
•	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	bt Service Advance Bond Refunding		
Account #	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
2			
No advanced	I refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
•	ů		
ear-end en	tries:	<u>Debit</u>	<u>Credit</u>
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220		711 559 88	
220 200/730	Due from Other Agencies Dues and Fees (Administrative expense)	711,559.88 1,272.05	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		97,038.72
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		600,696.72
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		
2200/730 2200/710 2632 3321 3325 Fo record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		600,696.72
2200/730 2200/710 2632 3321 3325 Fo record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		600,696.72
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services		600,696.72 15,096.49
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed 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	1,272.05	600,696.72
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,272.05	600,696.72 15,096.49
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,272.05	600,696.72 15,096.49
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,272.05	600,696.72 15,096.49
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. CO&DS disbursements, investment earnings, and treasury fees. CO&DS Withheld Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. CO&DS BE/COBI Bonds Description	1,272.05 34,511.34	600,696.72 15,096.49
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed 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 nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Expeription Redemption of Principal Interest	1,272.05	600,696.72 15,096.49
2200/730 2200/730 2632 2321 2325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61	600,696.72 15,096.49
2200/730 2200/730 2632 2321 2325 For record CC Fund 100 Ge Account # 7200/310 2323 For record arr provided in A Fund 210 De Account # 1200/710 200/720 200/730 200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49
2200/730 2200/730 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61	600,696.72 15,096.49
3200/730 3200/730 3200/710 3232 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 3210 3200/761 3210 3220	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47
2200/730 2200/730 2200/710 2632 3321 3325 For record CCC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 200/710 2200/730 200/761 2210 114 3322 3326 1XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 114 3322 3326 11XX Fo record del	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322 3326 1XX To record del account del 3220 320/761 2210 114 3322 3226 1XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322 3326 1XX To record del account del 3220 320/761 2210 114 3322 3226 1XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Experiation Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Experiation Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47
2200/730 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 200/720 200/70	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67
2200/730 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/720 200/720 200/761 2210 1114 3322 3326 1XX For record del advance refu agent. Reconciliati	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Experiation Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Experiation Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 1200/710 200/720 200/730 200/720 200/730 200/761 2210 114 3322 3326 114 3322 50 record del aconciliati Account del aconciliati Beginning fur Plus: CO&DS M	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 3322 3226 114 3322 326 114 3322 50 record del corroided in A For record del corroided in A Corroided in A Cor	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/761 2210 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 34 35 114 35 114 35 114 35 114 114 114 114 114 114 114 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47 1,811,000.00
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/761 2210 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 3322 3326 114 34 35 114 35 114 35 114 35 114 114 114 114 114 114 114 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47
2200/730 2200/730 2321 2321 2325 For record CC Fund 100 Ge Account # 7200/310 2323 For record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/780 200/761 20	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47 1,811,000.00 134,739.13 1,272,000.00
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/730 200/761 2210 1114 3326 11XX To record del aarnings, rela 3266 11XX To record del aarnings, rela advance refu agent. Refundec Premium Less: Principal Interest e	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Second Secon	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47 1,811,000.00 134,739.13 1,272,000.00 316,015.93
2200/730 2200/730 2200/710 2322 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 1XX To record del agent. Reconciliati Beginning fur Plus: CO&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Second Secon	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47 1,811,000.00 134,739.13 1,272,000.00 316,015.93 777.61
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/720 200/730 200/761 2210 1114 3322 3326 11XX To record del 3326 11XX To record del 3200/761 2210 1114 3322 3326 11XX To record del 3200/761 2210 200/730 200/750 200/7	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Second Secon	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47 1,811,000.00 134,739.13 1,272,000.00 316,015.93
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 3322 3326 11XX Fo record del pagent. Boginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Pagent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld trest (revenue on withheld MVLR) d balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47 1,811,000.00 134,739.13 1,272,000.00 316,015.93 777.61 3,065,967.83 3,107.71
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Cund 100 Ge Account # 200/310 323 To record arr provided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 2200/710 200/761 2200/710 200/761 2200/710 200/761 2200/710 200/761 2200/710 200/761 2200/730 200/761 2200/730 200/761 2200/730 200/761 2200/730 200/761 2200/730 200/761 2200/730 200/761 2200/730 200/761 200/730 200/761 200/750	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld trest (revenue on withheld MVLR) d balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	1,272.05 34,511.34 1,272,000.00 316,015.93 777.61 1,083,440.58	600,696.72 15,096.49 34,511.34 1,083,440.58 1,570,687.69 1,390.47 34,042.67 1,273,452.14 1,610,583.52 1,390.47 1,811,000.00 134,739.13 1,272,000.00 316,015.93 777.61 3,065,967.83

Palm Beach County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 9200/730	Cash 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 No new mon	Premium on Sale of Bonds ey bond issues for the 2014-2015 fiscal year.		-
	by Solid issues for the 2014-2015 liscal year.		
Account #	Description		
0299/761	Payments to Refunded Bond Escrow Agent	4,666,560.50	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,833.42	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,502.58	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	4,275,000.00
3792	Premium on Sale of Refunding Bonds		4,275,000.00
3322	CO&DS Withheld for SBE/COBI Bonds		93,958.33
	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
)200/730)200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
)200/730)299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
(ear-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	2,355,780.86	
9200/730	Dues and Fees (Administrative expense)	4,105.69	
200/710	Interest		204 000 00
9200/710 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed		321,269.08 1.989.891.69
200/710	Deferred Revenues - Unavailable		321,269.08 1,989,891.69 48,725.78
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		1,989,891.69
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		1,989,891.69
9200/710 2632 3321 3325 Fo record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		1,989,891.69
0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	111,389.55	1,989,891.69
0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	111,389.55	1,989,891.69
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	111,389.55	1,989,891.69 48,725.78
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	111,389.55	1,989,891.69 48,725.78
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	111,389.55	1,989,891.69 48,725.78
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Section 9, Subsection (d) of the Florida Constitution. Entry Section 9, Subsection (d) of the Florida Constitution.		1,989,891.69 48,725.78
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	4,220,000.00	1,989,891.69 48,725.78
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Section 9, Subsection (d) of the Florida Constitution. Entry Section 9, Subsection (d) of the Florida Constitution.		1,989,891.69 48,725.78
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 1200/710 3200/720 3200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,220,000.00 907,025.00	1,989,891.69 48,725.78
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 2200/710 2200/720 3200/730 3200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,220,000.00 907,025.00	1,989,891.69 48,725.78
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2020/710 2200/710 2200/730 2200/761 2210 114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 2200/710 2200/720 3200/730 3200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 3200/761 2210 200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/710 2200/761 2210 114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 1114 3322 3326 1XX For record del arrings, relations For record del particular for the formation of the formation for record del particular for	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/710 0200/720 0200/761 2210 1114 1322 3326 11XX For record del parnings, relation of the second seco	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 1114 3322 3326 1XX For record del arrings, relations For record del particular for the formation of the formation for record del particular for	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1210 1114 9322 9326 11XX To record del parnings, related advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX For record del 3326 11XX For record del advance refu agent. Reconciliati Beginning fun	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/730 1200/761 1210 1114 1322 1326 11XX To record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 1200/710 3200/720 3200/720 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: rd balance as provided in prior school year withheld	4,220,000.00 907,025.00	1,989,891.69 48,725.78 1111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 3210 114 3322 326 114 34 35 114 35 114 35 114 35 114 35 114 35 114 35 114 35 114 35 114 35 114 35 114 114 114 114 114 114 114 11	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28 4,435.56
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del advance refu advance refu advance refu advance refu agent. Reconciliati Plus: CO&DS \ Bond inte Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: rd balance as provided in prior school year withheld	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del advance refu advance refu advance refu advance refu agent. Reconciliati Plus: CO&DS \ Bond inte Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	4,220,000.00 907,025.00	1,989,891.69 48,725.78 1111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28 4,435.56 4,275,000.00
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 1114 13326 12XX To record del aarnings, rela advance refu agent. Refunded Premium Less: Principal	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Section 9, Subsection 9, Subsecti	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28 4,435.56 4,275,000.00 304,938.17 4,220,000.00
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/730 0200/761 2210 1114 3326 11XX To record del aarnings, rela 340vance refu agent. Refundec Premium Less: Principal Interest e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28 4,435.56 4,275,000.00 304,938.17 4,220,000.00 907,025.00
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/730 200/761 2210 1114 3322 3326 11XX To record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS V Bond inter Refundec Premium Less: Principal Interest e Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28 4,435.56 4,275,000.00 304,938.17 4,220,000.00 907,025.00 2,480.57
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/730 1200/730 1200/710 1114 1322 1326 11XX To record del aarnings, rela 3326 11XX To record del aarnings, rela 326 11XX To record del aarnings, rela 327 Bond inter Refundec Prenium Less: Principal Interest e Dues and Payment:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) is to refunded bonds escrow agent	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28 4,435.56 4,275,000.00 304,938.17 4,220,000.00 907,025.00 2,480.57 4,666,560.50
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/730 1200/761 1210 1114 3322 3326 11XX For record del aarnings, rela 3326 11XX For record del aarnings, rela 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28 4,435.56 4,275,000.00 304,938.17 4,220,000.00 907,025.00 2,480.57 4,666,560.50
2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/730 1200/761 1210 1114 3322 3326 11XX For record del aarnings, rela 3326 11XX For record del aarnings, rela 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) is to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	4,220,000.00 907,025.00	1,989,891.69 48,725.78 111,389.55 5,010,450.95 4,435.56 114,619.06 534,758.39 5,104,409.28 4,435.56 4,275,000.00 304,938.17 4,220,000.00

Pasco County School District

Account #	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds Description		
	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3299/091 3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
lo new mone	y bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	2,634,659.72	
)200/730)200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,034.01 3,103.33	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,411,000.00
3792	Premium on Sale of Refunding Bonds		174,776.23
3322 Series 2017-F	CO&DS Withheld for SBE/COBI Bonds 3 to refund callable portion of Series 2005-A due from 1/1/2016		53,020.83
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	ot Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
Sinking fund a	accrual for interest included in refunding.		
ear-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Car	pital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	- 588,239.85	
9200/730	Dues and Fees (Administrative expense)	1,507.39	
9200/710	Interest	, 	
2632	Deferred Revenues - Unavailable		80,219.56
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		491,638.18 17,889.50
	&DS disbursements, investment earnings, and treasury fees.		17,009.00
Fund 100 Ge			
Account #	Description		
7200/310	Professional and Technical Services	40,896.30	
3323 To record am	CO&DS Withheld for Administration		40,896.30
	ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
<u>una 210 De</u>	Description		
Account #	Redemption of Principal	1,617,000.00	
Account <u>#</u> 9200/710	Interest	FO7 040 07	
<u>Account #</u> 9200/710 9200/720	Interest SBA Sinking Fund Administration Fees	527,849.97 1.047.71	
Account <u>#</u> 9200/710 9200/720 9200/730	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	527,849.97 1,047.71 931,570.55	
Account # 9200/710 9200/720 9200/730 9200/761 2210	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,047.71	
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,047.71 931,570.55	
Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,047.71 931,570.55	2,116,247.47
Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,047.71 931,570.55	2,116,247.47 1,873.43
Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114 9322 9326 11XX	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,047.71 931,570.55	2,116,247.47 1,873.43
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, rela	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,047.71 931,570.55	931,570.55 2,116,247.47 1,873.43 44,026.82
Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record deb sarnings, rela	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	1,047.71 931,570.55	2,116,247.47 1,873.43
Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record deb sarnings, rela advance refur agent.	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,047.71 931,570.55	2,116,247.47 1,873.43
Account # 2200/710 200/720 200/730 200/761 2210 1114 3322 3326 11XX Fo record deb earnings, rela advance refur agent. Reconciliation	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73
Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record deb searnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS w	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30
Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record deb sarnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS w Bond inter	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow en of activity in fund 210, Debt Service: d balance as provided in prior school year withheld rest (revenue on withheld MVLR)	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30 1,873.43
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb 9200/761 2210 1114 3322 To record deb 9200/761 2210 1114 3322 3326 11XX To record deb 9300/761 200/76	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30 1,873.43 2,411,000.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliation Plus: CO&DS w Bond inter Refunded Premium of Less:	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: d balance as provided in prior school year withheld test (revenue on withheld MVLR) bond proceeds on refunded bonds	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30 1,873.43 2,411,000.00 174,776.23
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relations, rela	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow an 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 bayments	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30 1,873.43 2,411,000.00 174,776.23 1,617,000.00
Account # 2200/710 200/720 200/730 200/761 2210 1114 3322 3326 11XX Fo record deb earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow 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 bayyments opayments opaymen	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30 1,873.43 2,411,000.00 174,776.23 1,617,000.00 527,849.97
Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record deb advance refur advance refur	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow an of activity in fund 210, Debt Service: d balance as provided in prior school year itthheld est (revenue on withheld MVLR) bond proceeds on refunded bonds bayments	1,047.71 931,570.55	2,116,247.47 1,873.43
Account # 2200/710 2200/720 200/730 2210 1114 2210 1114 2322 3326 11XX For record deb 2370 Cocord deb 23826 249 249 249 249 249 249 249 249	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den 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 penditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30 1,873.43 2,411,000.00 174,776.23 1,617,000.00 527,849.97 1,047.71
Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322 3326 11XX For record deb earnings, rela advance refur agent. Reconciliation Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ey Dues and Payments Dues and Discount of	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow 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 spenditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30 1,873.43 2,411,000.00 174,776.23 1,617,000.00 527,849.97 1,047.71 3,566,230.27 4,137.34
Account # 200/710 200/720 200/730 200/761 210 114 322 326 326 or record deb arnings, rela dvance refur gent. Co&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments Dues and	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow 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 spenditure fees (fees on bond interest above) to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees) on refunded bonds	1,047.71 931,570.55	2,116,247.47 1,873.43 44,026.82 1,239,107.73 2,169,268.30 1,873.43 2,411,000.00 174,776.23 1,617,000.00 527,849.97 1,047.71 3,566,230.27

Pinellas County School District

Entries resu			
	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	upital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	16,507,783.32	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	6,344.70	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	19,042.14	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	14,794,000.00
3792	Premium on Sale of Refunding Bonds		1,406,878.49
3322	CO&DS Withheld for SBE/COBI Bonds		332,291.67
	B to refund callable portion of Series 2005-A due from 1/1/2016		,
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
0	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	_	
) 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	I refunding for the 2014-2015 fiscal year.		
-und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	trioc	Debit	Credit
		Debit	oreun
	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1000			
	Due from Other Agencies	949,927.68	
9200/730	Dues and Fees (Administrative expense)	2,490.97	
1220 9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest		120 543 54
9200/730 9200/710 2632	Dues and Fees (Administrative expense)		129,543.54 793.312.61
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		793,312.61
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		793,312.61
9200/730 9200/710 2632 3321 3325 Fo record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		793,312.61
9200/730 9200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		793,312.61
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	2,490.97	793,312.61
0200/730 0200/710 2632 0321 0325 Fo record CC Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		793,312.61 29,562.50
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services	2,490.97	793,312.61 29,562.50
0200/730 0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed 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	2,490.97	793,312.61 29,562.50
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,490.97	793,312.61 29,562.50
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,490.97	793,312.61
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description	2,490.97 67,581.36	793,312.61 29,562.50
0200/730 0200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account # 0200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Expressional Description Redemption of Principal	2,490.97 67,581.36 3,035,000.00	793,312.61 29,562.50
2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 200/710 200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .tricle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50
2200/730 2200/730 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,490.97 67,581.36 3,035,000.00	793,312.61 29,562.50
2200/730 2200/730 2632 2321 2325 For record CC Fund 100 Ge Account # 7200/310 2323 For record arr provided in A Fund 210 De Account # 1200/710 200/720 200/730 200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .tricle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50
2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50
2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 2020/710 2020/730 2020/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45
3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 3200/761 32210 1114 3322 3326 11XX Fo record del	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record del parnings, relations of the second sec	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46
3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 To record del sarnings, rela advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46
2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 2200/720 2200/720 2200/730 2000/761 2210 1114 3322 3326 11XX To record del parnings, rela advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46
2200/730 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730 200/761 2210 1114 3322 3326 1114 3322 50 record del 23326 111X For record del 23326 111X	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46
3200/730 3200/730 3200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 3200/730 3200/730 3200/730 3200/761 2210 1114 3326 11XX Fo record del advance refu advance refu advance refu Acconciliati	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .tricle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Section 9, Subsection (d) of the Florida Constitution. Energy Section 9 Professional and Technicial Services CO&DS Withheld for Administration fees as .tricle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Section 9 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Energy Cash Energy Cash withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 200/720 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliati	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash enterest Description Redemption of Principal Interest SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash enterest Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cosh Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cosh Description Descrip	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40
2200/730 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 2200/730 200/720 200/720 200/730 200/761 2210 1114 3322 3326 50 record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS N	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porvided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 35 1114 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46 14,794,000.00
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 326 1114 1114 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 Fo record arr provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 320/730 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 320 70 Pcorecord del perining fur Plus: CO&DS N Bond inte Refundec Premium Less:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as atticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46 14,794,000.00 1,406,878.49
2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 1114 3322 3326 11XX Fo record del advance refu advance refu advance refu advance refu advance refu advance refu advance refu advance refu advance refu Bond inte Refundec Premium Less: Principal	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46 14,794,000.00 1,406,878.49 3,035,000.00
2200/730 2200/730 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 200/710 200/720 200/720 200/761 2210 200/761 2210 200/761 2210 200/761 2200/730 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2200/780 200/761 2210 200/761 200/76	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46 14,794,000.00 1,406,878.49 3,035,000.00 554,850.00
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 200/720 200/720 200/720 200/720 200/761 2210 1114 3322 200/761 2210 1114 3322 50 record del advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Second Secon	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46 14,794,000.00 1,406,878.49 3,035,000.00 554,850.00 1,742.31
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/720 200/	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (rees on bond interest above) s to refunded bonds escrow agent	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46 14,794,000.00 1,406,878.49 3,035,000.00 554,850.00 1,742.31 16,507,783.32
2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr porovided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/720 200/710 200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Second Secon	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46 14,794,000.00 1,406,878.49 3,035,000.00 554,850.00 1,742.31
2200/730 2200/730 2200/710 2632 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 200/	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld trest (revenue on withheld MVLR) d balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees on bond interest above) is to refunded bonds payments (fees on refunded bonds escrow agent I fees on refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	2,490.97 67,581.36 3,035,000.00 554,850.00	793,312.61 29,562.50 67,581.36 3,519,252.45 3,115.46 69,224.40 494,229.64 3,851,544.12 3,115.46 14,794,000.00 1,406,878.49 3,035,000.00 554,850.00 1,742.31 16,507,783.32

Polk County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 299/761	Description Payments to Refunded Bond Escrow Agent	2 064 196 42	
299/701	Dues and Fees (Issuance costs - underwriter's discount)	2,964,186.42 1,161.81	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,486.90	
299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		2,709,000.00
792 322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		200,147.62
	B to refund callable portion of Series 2005-A due from 1/1/2016		59,687.51
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-	bt Service Advance Bond Refunding		
ccount #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730 299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
299/892 5715	Sale of Refunding Bonds	-	-
792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advance	I refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
ccount #	Description		
1XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
•	ů		
ear-end en		Debit	Credit
	pital Projects, CO&DS		
Account #	Description		
1XX 220	Cash Due from Other Agencies	- 655.729.94	
220	Dues and Fees (Administrative expense)	1,899.47	
200/100	. ,	,	
	Interest		
)200/710 2632	Deferred Revenues - Unavailable		
9200/710 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		545,664.13
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		89,422.64 545,664.13 22,542.64
9200/710 2632 3321 3325 Fo record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		545,664.13
9200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		545,664.13
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account <u>#</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	51 533 61	545,664.13
2200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	51,533.61	545,664.13
2200/710 2632 3321 3325 Fund 100 Ge Account # 2200/310 323 Fo record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	51,533.61	545,664.13 22,542.64
200/710 632 321 325 To record CC Sund 100 Ge Account # 200/310 323 To record arr rovided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	51,533.61	545,664.13 22,542.64
200/710 632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record arr rovided in A Cund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .tricle XII, Section 9, Subsection (d) of the Florida Constitution. .tricle XII, Section 9, Subsection (d) of the Florida Constitution.	51,533.61	545,664.13 22,542.64
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description <u>Professional Bonds</u> Description		545,664.13 22,542.64
0200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 0200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	2,370,000.00	545,664.13 22,542.64
2200/710 2632 321 325 For record CC Fund 100 Ge Account # 7200/310 323 For record am rorovided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description <u>Professional Bonds</u> Description		545,664.13 22,542.64
200/710 632 321 325 To record CC 5000 CC 5	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64
200/710 632 321 325 To record CC 5 and 100 Ge 5 and 100 Ge 5 and 200 Ge 5 and 200 Ge 5 and 210 De 5 and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,370,000.00 436,878.16 1,362.56	545,664.13 22,542.64 51,533.61
200/710 632 321 325 o record CC <u>fund 100 Ge</u> <u>ccount #</u> 200/310 323 o record am rovided in A <u>fund 210 De</u> <u>ccount #</u> 200/710 200/720 200/730 200/761 210 114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61
200/710 632 321 325 o record CC <u>und 100 Ge</u> <u>ccount #</u> 200/310 323 o record an rovided in A <u>und 210 De</u> <u>ccount #</u> 200/710 200/730 200/761 210 114 322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 775,163.25 2,752,206.59
200/710 632 321 325 To record CC 5 und 100 Ge 323 To record an rovided in A 5 und 210 De 1200/710 1200/730 1200/730 1200/730 1200/761 114 1322 1326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/710 2200/761 2210 114 3222 3326 1XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricte XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 775,163.25 2,752,206.59 2,436.42
2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 3222 3226 1XX To record de parnings, relations 200/710 200/720 200/730 200/761 2210 200/761 2210 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 775,163.25 2,752,206.59 2,436.42
200/710 632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record an rovided in A Fund 210 De Account # 200/710 200/720 200/730 200/730 200/761 210 114 322 326 1XX To record de tarnings, reladivance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as as a stricte XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 775,163.25 2,752,206.59 2,436.42
200/710 632 321 325 To record CC 5 and 100 Ge Account # 200/310 323 To record arr rovided in A 5 and 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 5 account # 200/761 210 114 5 account # 200/761 210 114 5 account # 200/761 200/7	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 775,163.25 2,752,206.59 2,436.42
200/710 632 321 325 To record CC 50 record CC 50 record CC 50 record CC 50 record an 50 rec	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Experimental Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 2,752,206.59 2,436.42 63,128.33
200/710 632 321 325 To record CC 5 und 100 Ge Account # 200/310 323 To record arr rovided in A 5 und 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arrings, rela dvance refu gent. Beginning fun	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 2,755,163.25 2,752,206.59 2,436.42 63,128.33
200/710 632 321 325 To record CC Fund 100 Ge Account # 200/310 323 To record arr rovided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record de arrings, rela dvance refu gent. Conciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 2,755,163.25 2,752,206.59 2,436.42 63,128.33 1,041,397.02
200/710 632 321 325 o record CC und 100 Ge <u>ccount #</u> 200/310 323 o record arr rovided in A und 210 De <u>ccount #</u> 200/710 200/720 200/720 200/761 210 114 322 326 1XX o record de arnings, reladvance refu gent. teconciliati und conciliati teginning fur Plus: CO&DS b Bond inte	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 2,755,163.25 2,752,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10
200/710 632 321 325 To record CC Sund 100 Ge Account # 200/310 323 To record an rovided in A Sund 210 De Account # 200/710 200/720 200/720 200/761 210 114 322 326 1XX To record de varnings, rela dvance refu gent. Reconciliati Plus: CO&DS b Bond inter Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 51,533.61 2,755,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10 2,436.42 2,709,000.00
2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 2200/310 323 To record an provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 3222 326 1XX To record de parnings, relativance refu agent. Reconciliati Beginning fur Plus: CO&DS b Bond integ Refunded Premium	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 51,533.61 2,755,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10 2,436.42 2,709,000.00
200/710 632 321 325 To record CC Sund 100 Ge <u>Sund 100 Ge</u> <u>Sund 100 Ge</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .tricle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 51,533.61 2,752,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10 2,436.42 2,709,000.00 200,147.62
200/710 632 321 325 To record CC 50 record arr 50 rec	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 51,533.61 2,752,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10 2,436.42 2,709,000.00 200,147.62 2,370,000.00
200/710 632 321 325 To record CC 50 record CC 50 record CC 50 record an 50 record de 50 rec	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 51,533.61 2,752,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10 2,436.42 2,709,000.00 200,147.62 2,370,000.00 436,878.16 1,362.56
200/710 632 321 325 To record CC 500/710 500/710 500/710 500/710 500/710 500/720 500/710 500/720 500/710 500/70	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) is to refunded bonds escrow agent	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 51,533.61 2,752,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10 2,436.42 2,709,000.00 200,147.62 2,370,000.00 436,878.16 1,362.56 3,739,349.67
200/710 632 321 325 o record CC cond 100 Ge ccount # 200/310 323 o record an rovided in A cond 210 De count # 200/710 200/720 200/730 200/761 210 114 322 326 o record de varnings, rela dvance refue gent. Co&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and Payment Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees on bond interest above) is to refunded bonds escrow agent Hees on refunded bonds (admin and underwriter fees)	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 51,533.61 2,752,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10 2,436.42 2,709,000.00 200,147.62 2,370,000.00 436,878.16 1,362.56
200/710 632 321 325 o record CC cond 100 Ge ccount # 200/310 323 o record an rovided in A cond 210 De count # 200/710 200/720 200/730 200/761 210 114 322 326 o record de varnings, rela dvance refue gent. Co&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and Payment Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Extreme Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) is to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	2,370,000.00 436,878.16 1,362.56 775,163.25	545,664.13 22,542.64 51,533.61 51,533.61 2,752,206.59 2,436.42 63,128.33 1,041,397.02 2,811,894.10 2,436.42 2,709,000.00 200,147.62 2,370,000.00 436,878.16 1,362.56 3,739,349.67

Putnam County School District

Ag from bond issuance and refunding: tal Projects, COBI Bonds Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds Dond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds orefund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year. Service, SBE/COBI Bonds	Debit - - - - - - - - - - - - - - - - -	<u>Credit</u> - - - 3,437.50
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 Dond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Co&DS Withheld for SBE/COBI Bonds Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding	66.47 199.51	12,939.29
Cash	66.47 199.51	12,939.29
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 Dond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - 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 or efund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	66.47 199.51	12,939.29
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 Dond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - 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 or efund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	66.47 199.51	12,939.29
Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - 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 orefund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	66.47 199.51	12,939.29
Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds bond issues for the 2014-2015 fiscal year. Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds orefund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	66.47 199.51	12,939.29
Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds Description Zand Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	66.47 199.51	12,939.29
Service Current Bond Refunding Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds orefund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Discounts on Refunding Bonds Sale of Refunding Bonds Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	66.47 199.51	12,939.29
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 orefund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	66.47 199.51	12,939.29
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 or efund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	66.47 199.51	12,939.29
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 or refund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	66.47 199.51	12,939.29
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 or refund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	199.51	12,939.29
Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds or refund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		12,939.29
Sale of Refunding Bonds Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds orefund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.		12,939.29
Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds orefund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	-	12,939.29
o refund callable portion of Series 2005-A due from 1/1/2016 7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	- - - -	3,437.50 - -
7 and Series 2005-B due from 1/1/2016 though 1/1/2020. Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	- - - -	
Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	:	
Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	:	-
Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	-	:
Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)	-	
Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.	-	-
Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.		-
Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.		-
Accrued Interest Payable (Sinking Fund Accruals) funding for the 2014-2015 fiscal year.		-
funding for the 2014-2015 fiscal year.		
Description		
Cash	-	
Accrued Interest Payable		-
crual for interest included in refunding.		
PS:	Debit	Credit
al Projects, CO&DS		
Description		
	-	
	118,872.87	
	276.97	
		16,211.04
CO&DS Distributed		99,651.76
Interest on Undistributed CO&DS		3,287.04
DS disbursements, investment earnings, and treasury fees.		
ral Fund		
Description		
	7,514.34	
		7,514.34
	327.000.00	
	58,186.79	
	187.17	
,	53,195.40	
	2,540.98	E2 40E 40
		53,195.40 378,053.19
SBA Sinking Fund Earnings	-	334.68
Cash		9,527.07
ny cash with iscal agent to payments of refunded bonds escrow		
of activity in found 040. Date (0-m 1		
		00.000
balance as provided in prior school year		86,992.30
held		381,490.69
st (revenue on withheld MVLR)		334.68
•		155,000.00
retunded bonds		12,939.29
ments		307 000 00
		327,000.00 58,186.79
		187.17
refunded bonds escrow agent		224,306.21
		265.98
		- 26 810 8
มเมษ		26,810.8
	Interest on Undistributed CO&DS OS disbursements, investment earnings, and treasury fees. tral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as CO&DS Withheld for Administration Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	aid Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Deferred Revenues - Unavailable CO&DS Distributed Interest Description Professional and Technical Services CO&DS Withheld for Administration fees as isk XII, Section 9, Subsection (d) of the Florida Constitution. Service, SBE/COBI Bonds Description Reverse SE/COBI Bonds Description Redemption of Principal Redemption of Principal SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees COXDS Withheld for SEC/COBI Bonds SBA Sinking Fund Earnings CADS Withheld for SEC/COBI Bonds SBA Sinking Fund Earnings CASh CoxDS Withheld for debt service, investment d fees, reversal of accrued interest, and transfer of prior year ng cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service; balance as provided in prior school year sheld st (revenue on withheld MVLR) ond procee

St. Johns County School District

	Iting from bond issuance and refunding:	Debit	Credit
und 310 Ca	pital Projects, COBI Bonds	DODIL	<u>orean</u>
Account #			
1XX	Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
)299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
lo new mone	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	1,702,714.71	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	654.46	
200/730 299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,964.20	
8715	Sale of Refunding Bonds		1,526,000.00
3792	Premium on Sale of Refunding Bonds		145,062.54
322	CO&DS Withheld for SBE/COBI Bonds		34,270.83
	B to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
•			
	bt Service Advance Bond Refunding		
Account # 114	Description Cash with Fiscal/Service Agents	-	
)200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
8715 1702	Sale of Refunding Bonds		-
8792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
_ 10	A Condea interest i ayabie (Onining i ana Accidais)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210 Simbling fund	Accrued Interest Payable		-
binking fund	accrual for interest included in refunding.		. <u> </u>
ear-end en	tries:	<u>Debit</u>	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies	416,784.84 743.08	
200/730 200/710	Dues and Fees (Administrative expense) Interest	743.08	
	Deferred Revenues - Unavailable		56.838.89
2632			00,000.00
321	CO&DS Distributed		351,870.31
321 325	Interest on Undistributed CO&DS		351,870.31 8,818.72
321 325 o record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		351,870.31
321 325 o record CC Fund 100 Ge	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund		351,870.31
321 3325 To record CC F und 100 Ge Account <u>#</u>	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	20,400,00	351,870.31
3321 3325 For record CC Fund 100 Ge Account <u>#</u> '200/310	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	20,160.03	351,870.31 8,818.72
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	20,160.03	351,870.31 8,818.72
3321 3325 For record CC Fund 100 Ge Account <u>#</u> 7200/310 3323 For 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	20,160.03	351,870.31
3321 3325 To record CC To record CC To record # 7200/310 323 To record arr provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	20,160.03	351,870.31 8,818.72
3321 3325 To record CC To record CC To record # 7200/310 323 To record arr provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	20,160.03	351,870.31 8,818.72
3321 3325 To record CC Fund 100 Ge Account # 1200/310 323 To record am brovided in A Fund 210 De Account # 1200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>et Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	685,000.00	351,870.31 8,818.72
3321 3325 To record CC 5 und 100 Ge 5 und 100 Ge 7 200/310 323 To record am 5 or ovided in A 5 und 210 De Account # 200/710 200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest	685,000.00 245,495.92	351,870.31 8,818.72
321 325 To record CC Tund 100 Ge Account # 200/310 323 To record am provided in A Tund 210 De Account # 1200/710 1200/720 1200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	685,000.00 245,495.92 453.69	351,870.31 8,818.72
3321 3325 To record CC 5 und 100 Ge 5 und 100 Ge 7 200/310 323 To record am 5 or ovided in A 5 und 210 De Account # 200/710 200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72
321 325 To record CC Tund 100 Ge Account # 7200/310 323 To record arr provided in A Tund 210 De Account # 1200/710 1200/720 1200/730 1200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	685,000.00 245,495.92 453.69	351,870.31 8,818.72 20,160.03
321 325 To record CC Sund 100 Ge 2200/310 323 To record arr provided in A Sund 210 De Account # 1200/710 1200/761 1210 114 1322	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34
321 325 To record CC Sund 100 Ge 200/310 323 To record arr provided in A Sund 210 De Account # 0200/710 0200/720 0200/720 0200/761 2210 114 3222 326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26
321 325 To record CC Sund 100 Ge Cond 100 Ge 200/310 323 To record arr provided in A Sund 210 De 200/710 200/710 200/710 200/761 210 114 322 326 1XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26
321 325 To record CC Sund 100 Ge 200/310 323 To record arr provided in A Sund 210 De Account # 0200/710 0200/720 0200/720 0200/720 0200/720 0200/761 0000/761 0000/761 0000/761 0	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26
321 325 To record CC Sund 100 Ge 200/310 323 To record arr provided in A Sund 210 De Account # 2200/710 2200/720 2200/720 2200/720 2200/761 2210 114 3222 326 1XX To record del carnings, relations 200/2007 del 200/2007	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26
321 325 To record CC 320 323 To record arr rovided in A 5 5 5 5 5 5 5 5 5 5 5 5 5	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26
321 325 o record CC cund 100 Ge 323 o record arr rovided in A cund 210 De 320/710 200/710 200/720 200/730 200/761 210 114 322 326 326 1XX o record del arnings, rela dvance refu gent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26
321 325 To record CC 323 To record and 323 To record and 323 To record and 323 To record and 320 70 record and 3200/710 3200/720 3200/720 3200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Reconciliati	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26 18,716.13
321 325 To record CC 325 325 325 325 325 327 320 323 To record an 323 To record an 323 To record an 320 320 320 320 320 320 320 320	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34
321 325 To record CC 320 323 To record arr 323 To record arr 323 To record arr 320 320 320 320 320 320 320 320	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26 18,716.13 327,135.45 950,676.17
321 325 To record CC 320 323 To record arr 323 To record arr 323 To record arr 500/710 3200/710 3200/710 3200/761 3200/761 3210 114 322 326 11X To record del arrnings, relative arrnings, relative arrning	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 20,160.03 916,405.34 811.26 18,716.13 327,135.45 950,676.17 811.26
321 325 To record CC Sund 100 Ge Account # 2200/310 323 To record arr provided in A Sund 210 De Account # 2200/710 2200/761 2210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 200/761 200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26 18,716.13 327,135.45 950,676.17 811.26 1,526,000.00
321 325 To record CC Sund 100 Ge Cond 100 Ge 200/310 323 To record arr provided in A Sund 210 De 200/710 200/720 200/761 2210 114 322 326 12210 114 322 326 12210 114 322 326 12210 114 322 326 12210 114 322 326 12210 200/761 200/761 200/7	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26 18,716.13 327,135.45 950,676.17
321 325 To record CC 320 323 To record arr 323 To record arr 323 To record arr 323 To record arr 320 320 70 record arr 400 320 70 record arr 400 320 70 record arr 400 400 400 400 400 400 400 4	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 20,160.03 178,405.51 916,405.34 811.26 18,716.13 327,135.45 950,676.17 811.26 1,526,000.00
321 325 To record CC 323 To record arr rovided in A 323 To record arr rovided in A 323 To record arr 320/710 200/720 200/730 200/761 210 200/761 210 200/761 210 200/761 220/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Refunded Prenium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Pareral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 178,405.51 916,405.34 811.26 18,716.13 327,135.45 950,676.17 811.26 1,526,000.00 145,062.54
321 325 To record CC and 100 Ge Account # 200/310 323 To record arr rovided in A and 210 De Account # 200/710 200/720 200/730 200/761 210 200/761 210 200/761 210 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/761 200/780 CO&DS to Bond inter Refundec Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 20,160.03 3178,405.51 916,405.34 811.26 18,716.13 327,135.45 950,676.17 811.26 1,526,000.00 145,062.54 685,000.00 245,495.92 453.69
321 325 To record CC Sund 100 Ge Account # 200/310 323 To record arr provided in A Sund 210 De Account # 200/710 200/710 200/710 200/710 200/761 210 114 322 326 To record del arrings, rela dvance refu gent. Refundec Premium Less: Principal Interest e Dues and Payment:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash eta service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) the bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 20,160.03 916,405.34 811.26 18,716.13 327,135.45 950,676.17 811.26 1,526,000.00 145,062.54 685,000.00 245,495.92 453.69 1,881,120.22
321 325 To record CC and 100 Ge Account # 200/310 323 To record arr provided in A Cund 210 De Account # 200/710 200/710 200/710 200/710 200/710 200/761 210 114 322 326 To record del arrings, relative dvance refut gent. Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent Ifees on refunded bonds (admin and underwriter fees)	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 20,160.03 3178,405.51 916,405.34 811.26 18,716.13 327,135.45 950,676.17 811.26 1,526,000.00 145,062.54 685,000.00 245,495.92 453.69
321 325 To record CC and 100 Ge Account # 200/310 323 To record arr rovided in A and 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 To record del arrings, rela dvance refu gent. CO&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. etb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) theond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	685,000.00 245,495.92 453.69 178,405.51	351,870.31 8,818.72 20,160.03 20,160.03 916,405.34 811.26 18,716.13 327,135.45 950,676.17 811.26 1,526,000.00 145,062.54 685,000.00 245,495.92 453.69 1,881,120.22

St. Lucie County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 200/730	Cash 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	-	
711 791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		-
	bbt Service Current Bond Refunding		
ccount #	Description		
299/761	Payments to Refunded Bond Escrow Agent	890,253.08	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	349.96	
200/730 299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,050.32	
3715	Sale of Refunding Bonds		816,000.00
3792	Premium on Sale of Refunding Bonds		57,736.70
322 Sorios 2014	CO&DS Withheld for SBE/COBI Bonds		17,916.66
	B to refund callable portion of Series 2005-A due from 1/1/2016 017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Ū	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730 299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
8715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advances	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220 200/730	Due from Other Agencies Dues and Fees (Administrative expense)	688,263.32 786.91	
200/710	Interest	700.01	
2632	Deferred Revenues - Unavailable		93,863.05
	CO&DS Distributed		585,848.19
321			
325	Interest on Undistributed CO&DS		9,338.99
325 o record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		
325 To record CC Fund 100 Ge	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund		
325 o record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	21,349.38	
3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	21,349.38	
3325 To record CC Fund 100 Ge Account # (200/310 3323 To record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	21,349.38	9,338.99
3325 To record CC Fund 100 Ge Account <u>#</u> 7200/310 3223 To record am provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	21,349.38	9,338.99
325 To record CC Tund 100 Ge Account # 7200/310 323 To record am provided in A Tund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u>	21,349.38	9,338.99
325 To record CC To record CC To record # 2200/310 323 To record am rovided in A To record am Account #	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description		9,338.99
325 To record CC Tund 100 Ge Account # 7200/310 323 To record am provided in A Tund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u>	21,349.38 660,000.00 81,750.00	9,338.99
3325 To record CC To record CC To record # 2200/310 323 To record am to rovided in A Sund 210 De Account # 200/710 200/720 200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	660,000.00	9,338.99
325 To record CC Fund 100 Ge Account # 200/310 323 To record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	660,000.00 81,750.00	9,338.99
3325 To record CC To record CC To record # 2200/310 323 To record am to rovided in A Sund 210 De Account # 200/710 200/720 200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	660,000.00 81,750.00	9,338.99
325 To record CC Fund 100 Ge Account # '200/310 323 To record arr provided in A Fund 210 De Account # 0200/710 0200/720 0200/720 0200/761 2210 114 3222	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	660,000.00 81,750.00	9,338.99
325 To record CC Fund 100 Ge Cond 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56
325 To record CC Fund 100 Ge Account # '200/310 323 To record arr provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	660,000.00 81,750.00	9,338.99
325 To record CC Fund 100 Ge Cond 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56
325 To record CC Fund 100 Ge Cond 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56
325 To record CC Fund 100 Ge Cond 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56
325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/730 200/761 2210 114 3226 326 1XX To record del parnings, relativamente arrings, relativamente arri	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56
325 To record CC Fund 100 Ge Cond 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Departments Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56
325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 200/710 2200/710 2200/730 200/761 2210 114 3226 200/761 2210 114 3226 326 To record del arrings, relativa arrings, relati	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 55,803.65
325 To record CC Fund 100 Ge 2200/310 323 To record arr provided in A Fund 210 De 200/710 200/710 200/720 200/730 200/761 2210 114 3226 328 To record del arrings, relativation 200/761 2210 114 3226 328 To record del arrings, relativation Coenciliatii Beginning fur Plus: CO&DS N	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 741,495.68
325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 3222 326 11X To record del arrnings, relative Acconciliati Beginning fur Plus: CO&DS M	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 741,495.68 640.56
325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 12210 114 3222 326 1220 70 record del arrings, relation Beginning fur Plus: CO&DS N Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 55,803.65
325 To record CC Fund 100 Ge Account # 2200/310 323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 114 322 326 1217 To record del carnings, related arrnings,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: Notheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 741,495.68 640.56 816,000.00 57,736.70
325 To record CC Fund 100 Ge Account # 200/310 323 To record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu agent. Refundec Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 741,495.68 640.56 816,000.00 57,736.70 660,000.00
325 To record CC Fund 100 Ge Cound 100 Ge 200/310 323 To record arr provided in A Fund 210 De Cound 210 De 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Refundec Premium Less: Principal Interest e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d balance as provided in prior school year withheld payments payments payments payments	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 741,495.68 640.56 816,000.00 57,736.70 660,000.00 81,750.00
325 To record CC and 100 Ge 200/310 323 To record arr rovided in A and 210 De 200/710 200/710 200/710 200/730 200/761 210 114 322 326 120/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Refundec Premium Less: Principal Interest e Dues and Payment:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 741,495.68 640.56 816,000.00 57,736.70
325 To record CC and 100 Ge 200/310 323 To record arr rovided in A and 210 De 200/710 200/710 200/730 200/761 210 114 322 326 120/761 200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 741,495.68 640.56 816,000.00 57,736.70 660,000.00 81,750.00 358.23
325 To record CC aund 100 Ge 200/310 323 To record arr rovided in A aund 210 De 200/710 200/720 200/730 200/761 210 114 322 326 120 200/761 210 114 322 326 To record del arnings, rela dvance refu gent. Refundec Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	660,000.00 81,750.00	9,338.99 21,349.38 723,579.02 640.56 17,888.65 741,495.68 640.56 816,000.00 57,736.70 660,000.00 81,750.00 358.23 890,253.08

Santa Rosa County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX	Cash Duas and Face (lacuance casta underwitteric diacount)	-	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791 Is now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
<u>ccount #</u> 299/761	Description Payments to Refunded Bond Escrow Agent	1,200,160.01	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	470.90	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,413.29	
299/892	Discounts on Refunding Bonds	-	4 000 000 00
715 792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		1,098,000.00 79,877.53
322	CO&DS Withheld for SBE/COBI Bonds		24,166.67
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		,
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
200/730	Discounts on Refunding Bonds	-	
5715	Sale of Refunding Bonds		-
792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advances	I refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 1XX	Description Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
		Book	oroun
	pital Projects, CO&DS		
<u>Account #</u> 1XX	Description Cash	-	
220	Due from Other Agencies	184,865.69	
200/730	Dues and Fees (Administrative expense)	520.51	
200/710	Interest		05 040 00
632	Deferred Revenues - Unavailable CO&DS Distributed		25,210.39 153,998.44
221	COQDS Distributed		155,990.44
321 325	Interest on Undistributed CO&DS		6.177.37
325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		6,177.37
325 o record CC	0&DS disbursements, investment earnings, and treasury fees.		6,177.37
325 To record CC Fund 100 Ge	0&DS disbursements, investment earnings, and treasury fees. eneral Fund		6,177.37
325 o record CC	0&DS disbursements, investment earnings, and treasury fees.	14,121.78	6,177.37
325 To record CC Tund 100 Ge Account # 1200/310 1323	0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	14,121.78	6,177.37 14,121.78
325 To record CC Tund 100 Ge Account # (200/310 (323 To record am	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	14,121.78	
325 To record CC Tund 100 Ge Account # 7200/310 323 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	14,121.78	
325 To record CC Fund 100 Ge Coccount # 200/310 323 To record am rovided in A Fund 210 De	D&DS disbursements, investment earnings, and treasury fees. eneral Fund	14,121.78	
325 To record CC To record CC To record # 2200/310 323 To record am rovided in A To record am rovided in A Tund 210 De Account #	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		
325 To record CC To record CC To record A To record A	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal	620,000.00	
325 To record CC To record CC To record # 2200/310 323 To record am rovided in A To record am rovided in A Tund 210 De Account #	D&D&D&D&D&D Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		
325 To record CC Sund 100 Ge Account # 200/310 323 To record arr rovided in A Sund 210 De Account # 1200/710 1200/720 1200/730 1200/761	D&D&D& disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	620,000.00 142,095.72 370.82 228,344.28	
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De 200/710 200/710 200/730 200/761 210	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	620,000.00 142,095.72 370.82	14,121.78
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De Nocount # 1200/710 1200/730 1200/761 1210 114	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	620,000.00 142,095.72 370.82 228,344.28	14,121.78
325 To record CC Sund 100 Ge Cond 100 Ge	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Introduction 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De Nocount # 1200/710 1200/730 1200/761 1210 114	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	620,000.00 142,095.72 370.82 228,344.28	14,121.78
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De Account # 1200/710 1200/720 1200/761 1210 114 1322 1326 1XX	D&DS disbursements, investment earnings, and treasury fees.	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07
325 To record CC Sund 100 Ge Concount # 2200/310 323 To record am rovided in A Sund 210 De Account # 2200/710 1200/700 1200/700 1200/700 1200/700 1200/700 1200/700 1200/700 1200/70	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07
325 To record CC Fund 100 Ge Content # 2200/310 323 To record am rovided in A Content # 2200/710 2200/720 2200/720 2200/720 2200/730 2200/761 2210 114 322 326 1XX To record del correcord del coreco	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07
325 To record CC Sund 100 Ge Concount # 2200/310 323 To record am rovided in A Sund 210 De Account # 2200/710 1200/700 1200/700 1200/700 1200/700 1200/700 1200/700 1200/700 1200/70	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07
325 To record CC Sund 100 Ge Account # 200/310 323 To record arr rovided in A Sund 210 De 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Reconciliati	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07
325 To record CC Sund 100 Ge Account # 200/310 323 To record arr rovided in A Sund 210 De Account # 200/710 200/710 200/720 200/730 200/761 210 114 322 326 14 326 TX To record del varnings, rela dvance refu igent. Beginning fui	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De 200/710 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu Igent. Beginning fur Plus:	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: metabalance as provided in prior school year	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1210 114 322 To record del arrings, rela dvance refu Igent. Beginning fur Plus: CO&DS N	D&DS disbursements, investment earnings, and treasury fees.	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De 200/710 200/710 200/730 200/761 210 114 322 326 1XX To record del arrnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS N Bond inte	D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: metabalance as provided in prior school year	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97
325 To record CC Fund 100 Ge Content # 200/310 323 To record arr rovided in A Fund 210 De Count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS N Bond inter Refunded	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bot Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47 663.07 1,098,000.00
325 To record CC Fund 100 Ge 200/310 323 To record arr rovided in A Fund 210 De Count # 200/710 200/720 200/720 200/720 200/761 210 114 322 326 1XX To record del arrnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS \ Bond inte Refundec Premium Less:	D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47 663.07 1,098,000.00 79,877.53
325 To record CC aund 100 Ge 200/310 323 To record arr rovided in A aund 210 De 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Beginning fur Plus: CO&DS N Bond inte Refundec Premium Less: Principal	Dabby Section 2010 Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as nounts withheld from MVLR for actual administration fees as Interest Interest Description Redemption of Principal Interest Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47 663.07 1,098,000.00 79,877.53 620,000.00
325 To record CC aund 100 Ge 200/310 323 To record arr rovided in A aund 210 De 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Refundec Premium Less: Principal Interest e	D&DS disbursements, investment earnings, and treasury fees.	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47 663.07 1,098,000.00 79,877.53 620,000.00 142,095.72
325 To record CC aund 100 Ge 200/310 323 To record arr rovided in A aund 210 De 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refundec Premium Less: Principal Interest e Dues and	D&DS disbursements, investment earnings, and treasury fees.	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47 663.07 1,098,000.00 79,877.53 620,000.00 142,095.72 370.82
325 To record CC and 100 Ge 200/310 323 To record arr rovided in A and 210 De 200/710 200/710 200/720 200/730 200/761 210 114 322 326 120/761 210 114 322 326 To record del arrings, rela dvance refu gent. Refundec Premium Less: Principal Interest e Dues and Payment:	D&DS disbursements, investment earnings, and treasury fees.	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47 663.07 1,098,000.00 79,877.53 620,000.00 142,095.72
325 To record CC and 100 Ge account # 200/310 323 To record arr rovided in A and 210 De account # 200/710 200/730 200/761 210 114 322 326 1210 114 322 326 1210 114 322 326 1210 114 322 326 1210 114 322 326 1210 Econciliati Beginning fur Plus: CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payment: Dues and Discount	D&DS disbursements, investment earnings, and treasury fees.	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47 663.07 1,098,000.00 79,877.53 620,000.00 142,095.72 370.82 1,428,504.29
325 To record CC and 100 Ge 200/310 323 To record arr rovided in A and 210 De 200/710 200/710 200/730 200/761 210 114 322 326 120 200/761 210 114 322 326 120 200/761 200/	D&DS disbursements, investment earnings, and treasury fees.	620,000.00 142,095.72 370.82 228,344.28	14,121.78 228,344.28 749,012.80 663.07 16,044.26 317,612.97 773,179.47 663.07 1,098,000.00 79,877.53 620,000.00 142,095.72 370.82 1,428,504.29

Sarasota County School District

	Sarasota County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	upital Projects, COBI Bonds		
Account #	Description		
<u>11XX</u>	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	3,126,542.03	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,201.69	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,606.60	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	2,802,000.00
3792	Premium on Sale of Refunding Bonds		266,433.65
3322	CO&DS Withheld for SBE/COBI Bonds		62,916.67
	B to refund callable portion of Series 2005-A due from 1/1/2016		,
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Ū	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	I refunding for the 2014-2015 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
		Debit	orcan
	pital Projects, CO&DS		
Account #	Description		
4 4 1 / 1 /			
	Cash	-	
1220	Due from Other Agencies	- 197,995.41 1 005 05	
11XX 1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense)	- 197,995.41 1,005.95	
1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest		26,999,50
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense)		
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		160,063.33
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		160,063.33
1220 3200/730 3200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		160,063.33
220 9200/730 9200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		160,063.33
1220 3200/730 3200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		160,063.33
1220 9200/730 9200/710 2632 3321 Fo record CC Fund 100 Ge Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	1,005.95	160,063.33 11,938.53
1220 3200/730 3200/710 3232 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	1,005.95	160,063.33 11,938.53
1220 3200/730 3200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,005.95	160,063.33 11,938.53
1220 9200/730 9200/710 2632 3321 50 record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,005.95	160,063.33 11,938.53
220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,005.95	160,063.33 11,938.53
220 2200/730 200/710 2632 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	1,005.95 27,292.08	160,063.33 11,938.53
1220 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,005.95	160,063.33 11,938.53
1220 200/730 200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 200/720	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,005.95 27,292.08	160,063.33 11,938.53
1220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .tricle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53
220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730 200/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,005.95 27,292.08 1,264,000.00 372,252.36	160,063.33
1220 3200/730 3200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730 2020/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86
1220 2200/730 200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 200/721 2000/730 2000/761 2210 1114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. etb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47
1220 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47
1220 2200/730 2200/730 2200/710 2632 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 11XX To record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porovided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 To record del parnings, relations parnings, relations parnings	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr porvided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 To record del parnings, rela advance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47
220 200/730 200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 1114 3322 3326 1114 3322 50 record del parnings, relation of the second seco	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 2200/730 200/761 2210 200/761 2210 200/761 2210 200/761 200/761 200/	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 200/720 3200/730 3200/730 3200/761 2210 1114 3322 3326 111XX To record del advance refu agent. Reconciliati Beginning fur	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/730 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu aggent. Reconciliati Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53
220 2200/730 200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/710 2200/720 2200/710 2200/720 2200/720 2200/720 2200/720 2200/720 2200/720 2200/720 2200/720 2200/720 2200/720 2200/720 2200/720 200	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53
220 2200/730 200/730 2321 23321 23325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 200/730 200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 50 record del 200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 326 326 326 326 326 326 326	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR)	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47
1220 2200/730 2200/730 2200/710 2632 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3322 3326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow indicate the payments of refunded bonds escrow indicate as provided in prior school year withheld irrest (revenue on withheld MVLR) d bond proceeds	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47 2,802,000.00
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 1	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR)	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47
1220 2200/730 2200/730 2200/710 2632 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 114 3326 1114 114 115 115 114 115 115 11	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration foounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47 2,802,000.00 266,433.65
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/730 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX To record del advance refu advance refu advance refu advance refu advance refu advance refu advance refu advance refu advance refu Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow oun of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47 2,802,000.00 266,433.65 1,264,000.00
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 200/720 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Refundec Premium Less: Principal Interest e	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration foounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47 2,802,000.00 266,433.65
1220 2200/730 200/730 2321 23321 23325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/710 200/70 200/70 200/70 200/70 200/70 200	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld fees (fees on bond interest above) s to refunded bonds escrow agent	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47 2,802,000.00 266,433.65 1,264,000.00 372,252.36 795.51
1220 2200/730 2200/730 2321 23321 23325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 200	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service, payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure ffees (fees on bond interest above) s to refunded bonds escrow agent ffees on refunded bonds (admin and underwriter fees)	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47 2,802,000.00 266,433.65 1,264,000.00 372,252.36
1220 2200/730 200/730 2321 23321 23325 To record CC Fund 100 Ge Account # 7200/310 2323 To record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/730 2200/761 2210 1114 2322 2326 1114 2322 200/710 200/730 200/761 2210 1114 2322 200/710 200/730 200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3326 1114 326 1114 326 1114 327 1114 327 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 326 1114 327 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 327 1114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees)	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47 2,802,000.00 266,433.65 1,264,000.00 372,252.36 795.51 3,126,542.03 4,808.29
220 2200/730 2200/730 2321 2325 Fo record CC Fund 100 Ge Account # 200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/710 2200/730 2200/761 2210 1114 3322 3226 11XX Fo record del agent. Account del agent. Account del Account del Acco	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees)	1,005.95 27,292.08 1,264,000.00 372,252.36 795.51	160,063.33 11,938.53 27,292.08 1,606,839.86 1,422.47 33,679.82 233,515.53 1,669,756.53 1,422.47 2,802,000.00 266,433.65 1,264,000.00 372,252.36 795.51 3,126,542.03

	Seminole County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credi</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
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 2014-2015 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description	4 005 004 00	
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	1,635,824.88 628.72	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,886.97	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,466,000.00
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		139,423.90
	B to refund callable portion of Series 2005-A due from 1/1/2016		32,916.67
	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
-	ebt Service Advance Bond Refunding		
	Description		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2014-2015 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable		-
Siriking lunu	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies Dues and Fees (Administrative expense)	445,598.28	
9200/730 9200/710	Interest	1,380.89	
2632	Deferred Revenues - Unavailable		60,766.46
3321	CO&DS Distributed		369,824.45
3325	Interest on Undistributed CO&DS		16,388.26
	D&DS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge			
Account #	Description Professional and Technical Services	27 464 20	
7200/310	Professional and Technical Services CO&DS Withheld for Administration	37,464.39	37,464.39
*****	nounts withheld from MVLR for actual administration fees as		57,404.50
	IOUNIS WITTHEID TOTTI WIVER TO FACIDAL AUTOMISTRATION LEES AS		
Fo record an	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
To record an provided in A			
Fo record am provided in A Fund 210 De	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
To record am provided in A Fund 210 De Account #	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>abt Service, SBE/COBI Bonds</u>	1,560,000.00	
Fo record am provided in A Fund 210 De Account <u>#</u> 9200/710 9200/720	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest	508,225.33	
Fo record am provided in A Fund 210 De Account <u>#</u> 9200/710 9200/720 9200/730	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	508,225.33 1,005.97	
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	508,225.33 1,005.97 734,557.24	
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	508,225.33 1,005.97	734,557.24
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	734,557.24 2,031,935.58
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80
To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/761 92210 1114 93222 9326 111X To record de parnings, rel	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80
To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 92200/761 92200/761 92200/761 92200/761 92200/761 92200/761 92200/761 92200/761 92200/761 92000/761 9200/761 9200/761 92000/761 92000000000000000000	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80
To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX Fo record de earnings, rel advance refu agent.	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80
To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.66
To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80
To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.66
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS b Bond inte	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.60 1,017,591.04 2,064,852.25 1,798.80
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS b Bond inte Refunded	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.56 1,798.80 45,071.60 1,017,591.04 2,064,852.25 1,798.80 1,466,000.00
To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS 1 Bond inte Refunded Premium	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.60 1,017,591.04 2,064,852.25 1,798.80
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS 1 Bond inte Refunded Premium Less:	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.66 1,017,591.04 2,064,852.25 1,798.80 1,466,000.00 139,423.90
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS 1 Bond inte Refunder Premium Less: Principal	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.56 1,798.80 45,071.60 1,017,591.04 2,064,852.25 1,798.80 1,466,000.00
To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliatii Beginning fu Plus: CO&DS 1 Bond inte Refundee Premium Less: Principal Interest e Dues and	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.66 1,017,591.04 2,064,852.25 1,798.80 1,466,000.00 139,423.90 1,560,000.00 508,225.33 1,005.97
To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliatii Beginning fu Plus: CO&DS 1 Bond inte Refunder Premium Less: Principal Interest e Dues and Payment	Intricle XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.66 1,017,591.04 2,064,852.25 1,798.80 1,466,000.00 139,423.90 1,560,000.00 508,225.33 1,005.97 2,370,382.12
To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliatii Beginning fu Plus: CO&DS 1 Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.66 1,017,591.04 2,064,852.25 1,798.80 1,466,000.00 139,423.90 1,560,000.00 508,225.33 1,005.97
Provided in A Fund 210 Dec Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliatii Beginning fu Plus: CO&DS 9 Bond inte Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Article XII, Section 9, Subsection (d) of the Florida Constitution.	508,225.33 1,005.97 734,557.24	2,031,935.58 1,798.80 45,071.66 1,017,591.04 2,064,852.25 1,798.80 1,466,000.00 139,423.90 1,560,000.00 508,225.33 1,005.97 2,370,382.12

Sumter County School District

intries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX	Cash	-	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
8791 Jana warana	Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		
	bt Service Current Bond Refunding		
Account <u>#</u> 0299/761	Description Payments to Refunded Bond Escrow Agent	248,367.73	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	97.35	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	292.18	
299/892	Discounts on Refunding Bonds	-	007 000 00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		227,000.00 16,757.26
322	CO&DS Withheld for SBE/COBI Bonds		5,000.00
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
792 210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
210	Accided interest Payable (Sinking Fund Accidais)		
lo advanced	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	tries:	Debit	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
	Due from Other Agencies	117,609.68	
220	Dues and Fees (Administrative expense)	160.25	
220 200/730 200/710	Dues and Fees (Administrative expense) Interest	160.25	
2200/730 2200/710 2632	Interest Deferred Revenues - Unavailable	160.25	
200/730 200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	160.25	99,829.00
200/730 200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	160.25	99,829.00
2200/730 2200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	160.25	99,829.00
2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund	160.25	16,039.13 99,829.00 1,901.80
2200/730 2200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	160.25 4,347.60	99,829.00
2200/730 0200/710 2632 0321 0325 To record CC Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description		99,829.00
2200/730 2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as		99,829.00 1,901.80
2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 200/310 323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		99,829.00 1,901.80
2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 200/310 323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as		99,829.00 1,901.80
2200/730 2200/710 2632 321 325 To record CC <u>Fund 100 Ge</u> Account # 200/310 323 To record am provided in A <u>Fund 210 De</u> Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed 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 iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	4,347.60	99,829.00 1,901.80
2200/730 2200/710 2632 321 325 To record CC 5-und 100 Ge Account # 2200/310 323 To record am provided in A 5-und 210 De Account # 200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal	4,347.60	99,829.00 1,901.80
2200/730 2200/710 2632 321 325 To record CC <u>Fund 100 Ge</u> Account # 200/310 323 To record am provided in A <u>Fund 210 De</u> Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed 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 iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	4,347.60	99,829.00 1,901.80
2200/730 2200/730 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record am provided in A 5 und 210 De Account # 2200/710 2200/720 2200/730 2200/761	Interest Deferred Revenues - Unavailable 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,347.60 160,000.00 14,000.00	99,829.00 1,901.80
2200/730 2200/730 2200/710 2632 321 325 To record CC 5und 100 Ge Account # 2200/310 323 To record am provided in A 5und 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80
2200/730 2200/730 2200/710 2632 2321 2325 To record CC 5 und 100 Ge Account # 2200/310 2323 To record am provided in A 5 und 210 De Account # 200/710 2200/710 2200/730 200/761 2210 114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60
2200/730 2200/730 2200/710 2632 321 325 To record CC 5und 100 Ge Account # 2200/310 323 To record am provided in A 5und 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70
2200/730 2200/730 2320/710 2632 321 325 To record CC 5 und 100 Ge Account # 200/310 323 To record am provided in A 5 und 210 De 4 account # 200/710 200/710 200/710 200/730 200/761 210 114 322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80
2200/730 2200/730 2320/710 2632 2321 2325 To record CC 5und 100 Ge Account # 2200/310 2323 To record am provided in A 5und 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 114 3322 326 1XX To record del	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40
2200/730 2200/730 2321 2321 2325 To record CC 5 und 100 Ge Account # 200/310 2323 To record am provided in A 5 und 210 De Account # 200/710 200/720 200/730 200/730 200/730 200/761 2210 114 1322 3226 1XX To record del account del account del 3226 1XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. EDESCRIPTION Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coash Subtract Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40
2200/730 2200/730 2321 2321 2325 To record CC 5 und 100 Ge Account # 200/310 2323 To record am provided in A 5 und 210 De Account # 200/710 200/720 200/730 200/730 200/730 200/730 200/761 2210 114 3222 326 1XX To record del carnings, relative advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40
2200/730 2200/730 2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record am provided in A 5 und 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 322 326 1XX To record del carnings, rela dvance refu 1990.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40
2200/730 2200/730 2200/710 2632 321 325 To record CC 5und 100 Ge Account # 2200/310 323 To record am provided in A 5und 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 114 3326 11X To record del arrnings, rela advance refu agent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Experiments of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash experiments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01
2200/730 2200/730 2200/710 2632 321 325 To record CC 5und 100 Ge Account # 2200/310 323 To record am provided in A 5und 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 114 322 326 1XX To record del acroid series 326 1XX To record del 327 Seginning fur Beginning fur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01
2200/730 2200/730 2200/710 2632 321 325 To record CC 5und 100 Ge Account # 2200/310 323 To record am provided in A 5und 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 114 3326 11X To record del arrnings, rela advance refu agent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service:	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01
200/730 200/730 200/710 632 321 325 To record CC 5 und 100 Ge Account # 200/310 323 To record am rovided in A 5 und 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 To record del arrings, rela dvance refu igent. Co&DS v	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service:	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01
200/730 200/730 200/710 632 321 325 To record CC Cund 100 Ge Account # 200/310 323 To record am rovided in A Cund 210 De Account # 200/710 200/720 200/720 200/730 200/761 210 114 322 326 1XX To record del armings, rela dvance refu gent. Co&DS v Bond inte Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entrice SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01 10,746.51 174,898.70 150.40 227,000.00
2200/730 2200/730 2321 2321 2325 To record CC Cund 100 Ge <u>Account #</u> 200/310 2323 To record am provided in A Cund 210 De <u>Account #</u> 200/710 200/720 200/720 200/730 200/730 200/761 2210 114 3222 326 1XX To record del parnings, relative advance refut gent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refunded Premium	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow et add fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR)	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01 10,746.51 174,898.70 150.40 227,000.00
2200/730 2200/730 2200/710 2632 321 325 To record CC Fund 100 Ge Account # 2200/310 323 To record am provided in A Fund 210 De Account # 2200/710 2200/730 200/751 2210 114 322 326 114 326 114 327 114 326 114 327 114 326 114 115 115 115 115 115 115 115	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01 10,746.51 174,898.70 150.40 227,00.00 16,757.26
2200/730 2200/730 2321 2325 To record CC Sund 100 Ge Account # 2200/310 2323 To record am provided in A Sund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 114 2220 200/761 2210 200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2200/761 2210 200/761 2210 200/761 200/7	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entrice SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow inding cash with fiscal agent to payments of refunded bonds escrow	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01 10,746.51 174,898.70 150.40 227,000.00 16,757.26 160,000.00
200/730 200/730 200/710 632 321 325 o record CC Sund 100 Ge Sund 100 G	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above)	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01 10,746.51 174,898.70 150.40 227,000.00 16,757.26 160,000.00 14,000.00
2200/730 2200/730 2200/710 2632 321 325 To record CC 5 und 100 Ge Account # 2200/310 323 To record am provided in A 5 und 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 114 322 326 1XX To record del 326 1XX To record del 326 1XX To record del 326 1XX To record del 326 1XX To record del Bond inter Refundec Premium Less: Principal Interest e Dues anc Payments	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01 10,746.51 174,898.70 150.40 227,000.00 16,757.26 160,000.00 14,000.00 84.11 248,367.73
200/730 200/730 200/710 632 321 50 record CC Cund 100 Ge Account # 200/310 323 50 record am rovided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX 50 record del arnings, rela dvance refu gent. CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Distributed Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Co&DS Description Comparements, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest Description Redemption Description Redemption Description Redemption Description Redemption Description Redemption Description	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01 10,746.51 174,898.70 150.40 227,000.00 16,757.26 160,000.00 14,000.00 84.11 248,367.73 389.53
200/730 200/730 200/710 632 321 50 record CC Cund 100 Ge Account # 200/310 323 50 record am rovided in A Cund 210 De Account # 200/710 200/720 200/730 200/761 210 114 322 326 1XX 50 record del arnings, rela dvance refu gent. CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	4,347.60 160,000.00 14,000.00 84.11	99,829.00 1,901.80 4,347.60 169,898.70 150.40 4,035.01 10,746.51 174,898.70

Suwannee County School District

	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX	Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730 299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds	-	-
791	Premium on Sale of Bonds		-
lo new mone	ey bond issues for the 2014-2015 fiscal year.		
und 210 De	bt Service Current Bond Refunding		
Account #	Description		
299/761	Payments to Refunded Bond Escrow Agent	465,306.95	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	178.84 536.74	
299/892	Discounts on Refunding Bonds	-	
5715	Sale of Refunding Bonds		417,000.00
792	Premium on Sale of Refunding Bonds		39,647.53
322 Sorios 2014	CO&DS Withheld for SBE/COBI Bonds B to refund callable portion of Series 2005-A due from 1/1/2016		9,375.00
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
0	bt Service Advance Bond Refunding		
<u>\ccount #</u> 114	Description Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
715 792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
-			
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
210 Sinking fund	Accrued Interest Payable		-
-	accrual for interest included in refunding.		
'ear-end en	tries:	<u>Debit</u>	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220	Due from Other Agencies Dues and Fees (Administrative expense)	43,730.12 117 11	
200/730	Interest	117.11	
632	Deferred Revenues - Unavailable		5,963.56
	CO&DS Distributed		36,493.78
321			
325	Interest on Undistributed CO&DS		1,389.89
325 To record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		
325 To record CC Fund 100 Ge	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund		
325 To record CC Fund 100 Ge Account <u>#</u>	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	3 177 36	
325 To record CC Fund 100 Ge	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund	3,177.36	
325 To record CC Tund 100 Ge Account # 1200/310 1323	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	3,177.36	1,389.89
325 To record CC Tund 100 Ge Account # (200/310 (323 To record arr	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	3,177.36	1,389.89
325 To record CC Tund 100 Ge Account # 7200/310 323 To record am provided in A	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 iounts withheld from MVLR for actual administration fees as	3,177.36	1,389.89
325 To record CC Tund 100 Ge Account # 7200/310 323 To record am provided in A	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	3,177.36	1,389.89
325 To record CC To record CC To record A To record A	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	150,000.00	1,389.89
325 To record CC To record CC To record # 200/310 323 To record am rovided in A To record am rovided in A To record am rovided in A To record am rovided in A To record am rovided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest	150,000.00 20,250.00	1,389.89
325 To record CC To record CC To record # 200/310 323 To record am rovided in A To record am rovided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	150,000.00	1,389.89
325 To record CC To record CC To record # 200/310 323 To record am rovided in A To record am rovided in A To record am rovided in A To record am rovided in A To record am rovided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest	150,000.00 20,250.00 82.38	1,389.89
325 To record CC Cund 100 Ge 200/310 323 To record arr rovided in A Cund 210 De X0C0011 # 1200/710 1200/730 1200/761 1210 114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	150,000.00 20,250.00 82.38	1,389.89 3,177.36
325 To record CC Sund 100 Ge Cond 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87
325 To record CC Sund 100 Ge Cond 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De Account # 1200/710 1200/720 1200/761 1210 114 1322 1326 1XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	150,000.00 20,250.00 82.38	1,389.89 3,177.36
325 To record CC Sund 100 Ge Cocount # 2200/310 323 To record am rovided in A Sund 210 De Cocount # 2200/710 2200/720 2200/720 2200/730 2200/761 2210 114 322 326 1XX To record del	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30
325 To record CC Sund 100 Ge Contended and Second and To record and To record and Contended in A Stand 210 De Contended Con	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30
325 To record CC Sund 100 Ge Contended and Second and To record and To record and Contended in A Stand 210 De Contended Con	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30
325 To record CC and 100 Ge Account # 200/310 323 To record an rovided in A and 210 De Account # 200/710 200/720 200/730 200/761 210 2114 322 326 114 322 50 record del arrings, relativamente dvance refut gent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30
325 To record CC Sund 100 Ge Account # 200/310 323 To record arr rovided in A Sund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 114 322 326 1XX To record del arrings, rela dvance refu ugent. Reconciliati	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Department Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De 200/710 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Beginning fur Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: The balance as provided in prior school year	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21
325 To record CC Sund 100 Ge 200/310 323 To record arr rovided in A Sund 210 De 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1210 114 322 To record del arrings, rela dvance refu Igent. Beginning fur Plus: CO&DS N	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Network withheld withheld	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87
325 To record CC Fund 100 Ge 200/310 323 To record arr rovided in A Fund 210 De 200/710 200/720 200/761 210 114 322 326 1XX To record del arrnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS N Bond inte	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30
325 To record CC Fund 100 Ge Content # 200/310 323 To record arr rovided in A Fund 210 De Account # 200/710 200/720 200/720 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS N Bond intented Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Network withheld withheld	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30 417,000.00
325 To record CC Fund 100 Ge Content # 200/310 323 To record arr rovided in A Fund 210 De Account # 200/710 200/720 200/720 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS N Bond intented Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30 417,000.00
325 To record CC Fund 100 Ge 200/310 323 To record arr rovided in A Fund 210 De 200/710 200/720 200/720 200/720 200/761 210 114 322 326 1XX To record del arrnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS \ Bond inte Refunded Premium Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30 417,000.00 39,647.53 150,000.00
325 To record CC aund 100 Ge 200/310 323 To record arr rovided in A aund 210 De 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Refundec Premium Less: Principal Interest e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d balance as provided in prior school year withheld payments payments payments	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30 417,000.00 39,647.53 150,000.00 20,250.00
325 To record CC and 100 Ge 200/310 323 To record arr rovided in A and 210 De 200/710 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refundec Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30 417,000.00 39,647.53 150,000.00 20,250.00 82.38
325 To record CC and 100 Ge 200/310 323 To record arr rovided in A and 210 De 200/710 200/710 200/710 200/730 200/761 210 114 322 326 120/761 210 114 322 326 1XX To record del arrings, rela dvance refu gent. Refundec Premium Less: Principal Interest e Dues and Payment:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30 417,000.00 39,647.53 150,000.00 20,250.00 82.38 465,306.95
325 To record CC and 100 Ge 200/310 323 To record arr rovided in A and 210 De 200/710 200/710 200/730 200/761 210 114 322 326 120 200/761 210 114 322 326 TXX To record del arrings, rela dvance refu gent. Refunded Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30 417,000.00 39,647.53 150,000.00 20,250.00 82.38 465,306.95
325 To record CC and 100 Ge 200/310 323 To record arr rovided in A and 210 De 200/710 200/710 200/730 200/761 210 114 322 326 120 200/761 210 114 322 326 TXX To record del arrings, rela dvance refu gent. Refunded Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) theond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	150,000.00 20,250.00 82.38	1,389.89 3,177.36 166,389.87 147.30 3,795.21 16,524.95 175,764.87 147.30 417,000.00 39,647.53 150,000.00 20,250.00 82.38 465,306.95 715.58

Taylor County School District

Entrine Free		B 1.9	0
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	upital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
Series 2014-	B to refund callable portion of Series 2005-A due from 1/1/2016		
through 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	I refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	103,524.45	
9200/730	Dues and Fees (Administrative expense) Interest	57.70	
1/1/1/1/10			
	Deferred Revenues - Unavailable		14.118.51
2632			14,118.51 88,778.85
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		88,778.85
Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		88,778.85
2632 3321 3325 To record CC Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	4 505 40	88,778.85
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	1,565.46	88,778.85
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,565.46 - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,565.46 - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,565.46 - - - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,565.46 - - - - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/761 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,565.46 - - - - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,565.46 - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds	1,565.46 - - - - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,565.46 - - - - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,565.46 - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,565.46 - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,565.46 - - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del parnings, rela advance refut agent. Reconciliatii Beginning fur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,565.46 - - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refui advance refui agent. <u>Reconciliatii</u> Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,565.46 - - - - - - - -	88,778.85 684.79
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2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761 9200/760 9200/761 9200/761 9200/760 9200/761 9200/760 9200/761 9200/760 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld prest (revenue on withheld MVLR)	1,565.46 - - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun advance refun advance refun Beginning fur Plus: CO&DS v Bond inte Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exerciption Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ht balance as provided in prior school year withheld	1,565.46 - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds	1,565.46 - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/730 9200/761 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	1,565.46 - - - - - - -	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliational Beginning fur Plus: CO&DS w Bond inte Refundec Premium Less: Principal Interest e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refundact Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure frees (fees on bond interest above)	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rrest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Hees on bond interest above) is to refunded bonds escrow agent Hees on refunded bonds (admin and underwriter fees)	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 2200/720 200/710 2200/730 200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatii Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and Payments Dues and Discount	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) is to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 200/710 200/710 200/720 200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3327 10 200/761 2210 1114 3328 10 200/761 2210 1114 3322 3326 1114 3326 1114 3326 1114 3327 10 200/761 2210 1114 3328 1114 3328 1114 3328 1114 1114 3322 3326 1114 1128 1114 1128 1114 1	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) is to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	1,565.46	88,778.85 684.79
2632 3321 3325 To record CC Eund 100 Ge Account # 7200/310 3323 To record am provided in A Eund 210 De Account # 200/710 2200/720 200/710 2200/720 200/761 2210 1114 3326 1114 3322 3326 1114 3322 Co record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refundec Premium Less: Principal Interest e Dues and Payments Dues and Discount	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees on bond interest above) is to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	1,565.46	88,778.85 684.79

Union County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
1XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)200/730	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
3791 Jo new mone	Premium on Sale of Bonds ey bond issues for the 2014-2015 fiscal year.		-
	by Sona issues for the 2014 2016 lised year.		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	170,732.68	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	65.62	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	196.93	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	153,000.00
3792	Premium on Sale of Refunding Bonds		14,557.73
3322	CO&DS Withheld for SBE/COBI Bonds		3,437.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		
-	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	bt Service Advance Bond Refunding		
Account #	Description		
114 200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
8715 8792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
792 210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
_ 10	A Contract Interfeet in a yabie (Oninting i and Accidate)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
1XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable		-
-	accrual for interest included in refunding.		
ear-end en		<u>Debit</u>	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX 220	Cash Due from Other Agencies	- 25,197.24	
220)200/730	Due from Other Agencies Dues and Fees (Administrative expense)	44.89	
200/710	Interest		
2632	Deferred Revenues - Unavailable		3,436.26
			01 0-0 1-
3321	CO&DS Distributed		21,273.08 532.79
3321 3325	Interest on Undistributed CO&DS		21,273.08 532.79
3321 3325 Fo record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		
3321 3325 Fo record CC Fund 100 Ge	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund		
3321 3325 Fo record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	1,217.97	
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,217.97	
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo 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 iounts withheld from MVLR for actual administration fees as	1,217.97	532.79
3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,217.97	532.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds	1,217.97	532.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>		532.79
3321 3325 Fo record CC F <u>und 100 Ge</u> Account # 7200/310 3323 Fo record am Forovided in A F <u>und 210 De</u> Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds	50,000.00	532.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		532.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	50,000.00 6,625.00	532.79
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	50,000.00 6,625.00 27.40	532.79
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	50,000.00 6,625.00 27.40	532.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	50,000.00 6,625.00 27.40	532.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	50,000.00 6,625.00 27.40	532.79
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/730 9200/761 9210 114 9322 114 9322 114 114 1322 114 114 114 114 115 115 115 115	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX Fo record del parnings, relations parnings, relations 100 - 1	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX Fo record del parnings, relation advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 2200/720 200/730 200/761 2210 114 3322 3326 114 3322 50 record del parnings, related advance refut agent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 1210 1114 3326 1XX Fo record del sarnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 114 3326 326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fun	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 1210 1114 3326 1XX Fo record del sarnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld for MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record arr provided in A Fund 210 De Account # 0200/710 0200/710 0200/761 0200/7	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow interest withheld rest (revenue on withheld MVLR)	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07
3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3226 1124 3326 11XX Fo record del parnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond inte Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07 49.00 153,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3233 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/710 2200/761 2210 1114 3322 326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS N Bond inter Refunded Premium	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow interest withheld rest (revenue on withheld MVLR)	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07 49.00 153,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07 49.00 153,000.00 14,557.73
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/720 1200/730 1200/761 1210 1114 1322 1200/710 1114 1322 1200/761 1210 1114 1322 1XX Fo record del aarnings, rela advance refu agent. Refunded Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07 49.00 153,000.00 14,557.73 50,000.00
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3233 Fo record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 114 3322 3326 200/761 2210 114 3322 3326 50 record del parnings, relation Account # 200/710 200/720 200/730 200/761 2210 114 3322 3326 3326 3326 3326 3326 3327 50 record del parnings, relation Account # CO&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) H bond proceeds on refunded bonds payments xpenditure Hees (fees on bond interest above)	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07 49.00 153,000.00 14,557.73 50,000.00 6,625.00
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3233 Fo record arr provided in A Fund 210 De Account # 200/710 200/710 200/730 200/761 2210 114 3322 3326 200/761 2210 114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Refundec Premium Less: Principal Interest e Dues and Payment:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07 49.00 153,000.00 14,557.73 50,000.00 6,625.00 27.40 170,732.68
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 200/710 200/710 200/710 200/730 200/761 210 114 3326 11XX Fo record del arrings, rela advance refu agent. Refunded Premium Less: Principal Interest e Dues and Payment: Dues and Payment: Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07 49.00 153,000.00 14,557.73 50,000.00 6,625.00 27.40 170,732.68 262.55
321 325 To record CC and 100 Ge Account # 200/310 323 To record arr provided in A Cund 210 De Account # 200/710 200/710 200/710 200/710 200/710 200/730 200/761 210 114 322 326 114 322 326 To record del arrings, relative dvance refut gent. CO&DS N Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	50,000.00 6,625.00 27.40	532.79 1,217.97 55,347.57 49.00 1,255.83 5,649.57 58,785.07 49.00 153,000.00 14,557.73 50,000.00 6,625.00 27.40

Volusia County School District

Entrine rocu			
Enulesiesu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2014-2015 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/761	Payments to Refunded Bond Escrow Agent	5,076,016.27	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,950.93	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	5,855.26	
3715	Sale of Refunding Bonds	_	4,549,000.00
3792	Premium on Sale of Refunding Bonds		432,634.96
3322	CO&DS Withheld for SBE/COBI Bonds		102,187.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2.	2017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2014-2015 fined was		
	I refunding for the 2014-2015 fiscal year.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
2210	Accrued Interest Payable	_	-
Sinking fund	accrual for interest included in refunding.		
Year-end en	trios	Debit	Credit
		Debit	orean
_	apital Projects, CO&DS		
Account # I1XX	Description Cash		
		-	
	Due from Other Agencies	464.557.36	
220	Due from Other Agencies Dues and Fees (Administrative expense)	464,557.36 1,266.69	
1220 9200/730 9200/710	Dues and Fees (Administrative expense) Interest	,	
1220 9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	,	
1220 9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	,	387,438.69
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	,	387,438.69
1220 9200/730 9200/710 2632 3321 3325 Fo record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	,	387,438.69
1220 9200/730 9200/710 2632 3321 3325 Fo record CC Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund	,	387,438.69
1220 9200/730 9200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	,	387,438.69
1220 9200/730 9200/710 2632 3321 Fo record CC Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	1,266.69	387,438.69 15,032.90
1220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,266.69	387,438.69 15,032.90
1220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 Fo record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,266.69	387,438.69 15,032.90
220 2200/730 2200/710 2632 3325 Fo record CC Fund 100 Get Account # 7200/310 3323 Fo record arr provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,266.69	387,438.69 15,032.90
220 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Get Account # 2200/310 3323 Fo record arr provided in A Fund 210 Det Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. CO&DS disbursements, investment earnings, and treasury fees. CO&DS Withheld Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Cost Service, SBE/COBI Bonds Description	1,266.69	387,438.69 15,032.90
220 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Get Account # 2200/310 3323 Fo record arr provided in A Fund 210 Det Account # 2200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. CO&DS disbursements, investment earnings, and treasury fees. CO&DS Withheld Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Coeptime Service, SBE/COBI Bonds Description Redemption of Principal	1,266.69 34,365.96 1,610,000.00	387,438.69 15,032.90
220 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 200/710 200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90
220 2200/730 2200/710 2632 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,266.69 34,365.96 1,610,000.00	387,438.69 15,032.90
220 2200/730 2200/710 2632 3321 3325 For record CC Fund 100 Ge Account # 7200/310 3323 For record arr provided in A Fund 210 De Account # 1200/710 3200/720 3200/730 3200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90
1220 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an A Fund 210 De Account # 2200/710 2200/730 2200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69
1220 2200/730 2200/710 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 200/710 200/710 200/730 2020/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18
1220 2200/730 2200/710 2632 3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record arr porovided in A <u>Fund 210 De</u> <u>Account #</u> 2200/710 2200/710 2200/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/730 2200/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62
1220 2200/730 2200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/761 2210 1114 3322 3326 11XX To record de	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 To record de parnings, relations of the second de s	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 To record de parnings, rela advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ruicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62
220 2200/730 200/730 200/710 2632 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 1210 1114 3322 3326 1XX Fo record de parnings, related advance refut agent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Enternal Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Enternation Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2200 200/761 2200 200/761 2210 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 200/7	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2200 200/761 2200 200/761 2210 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 2200 200/761 200/7	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. EDEScription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34
1220 2200/730 2200/730 2632 3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record an Porovided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/720 2200/761 2210 1114 3322 3226 1114 3322 3326 111X Fo record de aarnings, rela advance refu agent. Reconciliatii 3eginning fui Plus: CO&DS of CO&DS o	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09
1220 2200/730 2200/730 2323 23321 23325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/720 200/720 200/720 200/710 200/720 200/720 200/720 200/710 200/720 200/710 200/710 200/710 200/710 200/710 200/710 200/710 200/710 200/710 200/710 200/710 200/710 200/750	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62
1220 2200/730 200/730 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an A Fund 210 De Account # 2200/710 200/720 200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 326 1114 327 1114 326 1114 327 1114 327 1114 326 1114 1114 327 1114 327 1114 326 1114 114 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CQ&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as cruce SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62 4,549,000.00
1220 2200/730 2200/730 2323 23321 23325 To record CC Fund 100 Ge Account # 7200/310 2323 To record an A Fund 210 De Account # 2200/710 2200/710 2200/710 2200/720 2200/761 2210 1114 2322 2326 1114 2322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1114 327 1114 114 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld prest (revenue on withheld MVLR)	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62
1220 2200/730 200/730 2321 23321 23325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 114 3326 1114 114 115 115 114 115 115 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. EDEScription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Entered fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: muthheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62 4,549,000.00 432,634.96
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/720 3200/730 3200/730 3200/730 3200/730 3200/761 32210 1114 3322 3326 11XX To record de carnings, rela advance refu advance refu advance refu agent. Refunded Premium Less: Principal	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CQ&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as cruce SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62 4,549,000.00
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 200/710 200/720 3200/730 2200/761 2210 1114 3322 3200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 2210 200/761 200/761 200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Exercised Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SEE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld payments withheld payments paymen	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62 4,549,000.00 432,634.96 1,610,000.00 239,425.00
1220 2200/730 200/730 2632 3321 3325 To record CC <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record an A <u>Fund 210 De</u> <u>Account #</u> 2200/710 2200/720 2200/720 2200/720 2200/720 2200/761 2210 1114 3322 3326 11XX To record de advance refu 2320 1114 3322 3326 11XX To record de advance refu advance refu advance refu advance refu advance refu Bond inte Refundec Premium Less: Principal Interest e Dues and Payment	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (rees on bond interest above) s to refunded bonds escrow agent	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62 4,549,000.00 432,634.96 1,610,000.00 239,425.00 895.14 5,076,016.27
1220 3200/730 3200/710 2632 3321 3325 To record CC Fund 100 Ge Account # 7200/310 3323 To record an A Fund 210 De Account # 2200/710 300/710 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: muthheld rest (revenue on withheld MVLR) d boalance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure ffees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)	1,266.69 34,365.96 1,610,000.00 239,425.00	1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62 4,549,000.00 432,634.96 1,610,000.00
1220 2200/730 200/730 200/710 2632 3321 50 record CC Fund 100 Ge Account # 7200/310 3323 Fo record an A Fund 210 De Account # 2200/710 20	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: met balance as provided in prior school year withheld trest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	1,266.69 34,365.96 1,610,000.00 239,425.00	387,438.69 15,032.90 34,365.96 1,808,076.18 1,600.62 40,643.34 189,549.09 1,910,263.68 1,600.62 4,549,000.00 432,634.96 1,610,000.00 239,425.00 895.14 5,076,016.27

Wakulla County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
⁻ und 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
)200/730)200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mone	Premium on Sale of Bonds ey bond issues for the 2014-2015 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
)299/761	Payments to Refunded Bond Escrow Agent	325,767.83	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	125.23	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	375.85	
9299/892	Discounts on Refunding Bonds	-	202.000.00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		292,000.00 27,706.41
3322	CO&DS Withheld for SBE/COBI Bonds		6,562.50
	B to refund callable portion of Series 2005-A due from 1/1/2016		-,
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
)299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
fear-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	66,117.28	
)200/730)200/710	Dues and Fees (Administrative expense) Interest	108.98	
2632	Deferred Revenues - Unavailable		9,016.74
	CO&DS Distributed		55,916.16
3321			
3321 3325	Interest on Undistributed CO&DS		1,293.36
3321 3325 Fo record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		
3321 3325 Fo record CC Fund 100 Ge	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund		
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u>	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	2 056 69	
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services	2,956.68	1,293.36
3321 3325 Fo record CC Fund 100 Ge Account <u>#</u> 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description	2,956.68	
3321 3325 Fo record CC <u>Fund 100 Ge</u> Account <u>#</u> 7200/310 3323 Fo record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,956.68	1,293.36
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	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 iounts withheld from MVLR for actual administration fees as	2,956.68	1,293.36
3321 3325 Fo record CC F <u>und 100 Ge</u> Account <u>#</u> 7200/310 3323 Fo record am provided in A F <u>und 210 De</u> Account <u>#</u>	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ett Service, SBE/COBI Bonds</u> <u>Description</u>	·	1,293.36
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	115,000.00	1,293.36
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest	115,000.00 17,375.00	1,293.36
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	115,000.00	1,293.36
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/730 3200/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	115,000.00 17,375.00 64.07	1,293.36
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	115,000.00 17,375.00 64.07	1,293.36 2,956.68
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/761 9200/76	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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 1114 9322 1114 1125 To record del	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 9200/761 9210 1114 9322 9326 1114 9322 50 record del 9326 111X Fo record del 9344 9357 Fo record del 9344 9357 9358	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 1210 1114 3322 3326 11XX Fo record del parnings, relation advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 50 record del sarnings, rela advance refu agent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del sarnings, rela advance refu agent. Reconciliati Beginning fur	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nning cash with fiscal agent to payments of refunded bonds escrow	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 200/710 200/710 200/730 200/761 2210 200/761 2	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld for MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 13,190.68
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 2210 1114 3322 3326 1114 3322 50 record del aarnings, rela advance refu agent. Reconciliatii 3eginning fur Plus: CO&DS v	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow in of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 13,190.68 135,971.55
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 210 De Account # 0200/710 0200/710 0200/761 0200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld for MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 13,190.68
3321 3325 Fo record CC Fund 100 Ge Account # 2200/310 3323 Fo record am provided in A Fund 210 De Account # 0200/710 0200/761 0200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rest (revenue on withheld MVLR)	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 13,190.68 135,971.55 114.56 292,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 3200/761 2210 3220/761 2210 3220/761 2210 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS V Bond inte Refundec Premium Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 13,190.68 135,971.55 114.56 292,000.00 27,706.41
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/761 3210 3200/761 3210 3220/761 3220 3200/761 2210 1114 3322 11XX Fo record del aarnings, rela advance refu agent. Refunded Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Perform Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Profession Pactry SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Profession Description Description Description Description Description Description Description Description Comparise the payments of refunded bonds escrow Description Descrip	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 135,971.55 114.56 292,000.00 27,706.41 115,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 3200/761 2210 3200/761 2210 3326 3326 11XX Fo record del advance refu agent. Reconciliati 3eginning fur Plus: CO&DS N Bond inte Refundec Premium Less: Principal Interest e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nning cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 135,971.55 114.56 292,000.00 27,706.41 115,000.00 17,375.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refundec Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Perform Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Profession Pactry SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Profession Description Description Description Description Description Description Description Description Comparise the payments of refunded bonds escrow Description Descrip	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 135,971.55 114.56 292,000.00 27,706.41 115,000.00
3321 3325 Fo record CC Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 2200/710 2200/730 200/761 2210 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 Souther and Account # Account	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eta Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 135,971.55 114.56 292,000.00 27,706.41 115,000.00 17,375.00 64.07
3321 3325 Fo record CC Fund 100 Ge Account # '200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 200/710 200/710 200/710 200/730 200/761 2210 114 3326 114 3322 3326 114 3326 114 3327 Fo record del aarnings, rela advance refu agent. Refundec Premium Less: Principal Interest e Dues anc Payments Dues anc Discount	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 135,971.55 114.56 292,000.00 27,706.41 115,000.00 17,375.00 64.07 325,767.83 501.08
321 325 To record CC and 100 Ge Account # 200/310 323 To record am provided in A and 210 De Account # 200/710 200/710 200/710 200/710 200/720 200/730 200/761 210 114 322 326 To record del arnings, rela dvance refu gent. Refundec Premium Less: Principal Interest e Dues and Payments Dues and Payments	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Hoond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent If ees on refunded bonds (admin and underwriter fees) on refunded bonds	115,000.00 17,375.00 64.07	1,293.36 2,956.68 129,409.05 114.56 2,915.46 135,971.55 114.56 292,000.00 27,706.41 115,000.00 17,375.00 64.07 325,767.83 501.08

Walton County School District

und 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	Description		
1XX 200/730	Cash 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		-
	ey bond issues for the 2014-2015 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 299/761	Description Payments to Refunded Bond Escrow Agent	177 160 42	
299/761	Dues and Fees (Issuance costs - underwriter's discount)	177,169.42 69.48	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	208.52	
299/892	Discounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		162,000.00
792 322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		11,905.76
	B to refund callable portion of Series 2005-A due from 1/1/2016		3,541.66
	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
Ū	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892 715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
5792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advance	refunding for the 2014-2015 fiscal year		
	l refunding for the 2014-2015 fiscal year.		
ccount #	Description		
1XX	Cash	-	
210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
ear-end en	ries:	Debit	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
1XX	Cash	-	
220 200/730	Due from Other Agencies Dues and Fees (Administrative expense)	128,307.34 150.94	
200/730	Interest	130.34	
632	Deferred Revenues - Unavailable		17,498.11
321	CO&DS Distributed		109,168.86
325	Interest on Undistributed CO&DS		1,791.31
	0&DS disbursements, investment earnings, and treasury fees.		
und 100 Ge			
<u>xccount #</u> 200/310	Description Professional and Technical Services	4,095.03	
323	CO&DS Withheld for Administration	4,095.05	4,095.03
	ounts withheld from MVLR for actual administration fees as		1,000.00
rovided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 Da	bt Service, SBE/COBI Bonds		
unu z to De	Description		
Account #			
<u>Account #</u> 200/710	Redemption of Principal	135,000.00	
<u>Account #</u> 200/710 200/720	Redemption of Principal Interest	11,000.00	
<u>Account #</u> 200/710	Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account <u>#</u> 200/710 200/720 200/730	Redemption of Principal Interest	11,000.00 70.55	
Account # 1200/710 1200/720 1200/730 1200/761 1210 114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	11,000.00 70.55	_
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	11,000.00 70.55	142,498.49
Account # (200/710) (200/720) (200/730) (200/761) (210) (114) (322) (326)	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	11,000.00 70.55	126.15
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	11,000.00 70.55	
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	11,000.00 70.55	126.15
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del parnings, related dvance refut	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	11,000.00 70.55	126.15
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del parnings, relation	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	11,000.00 70.55	126.15
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del tearnings, related dvance refu Iggent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	11,000.00 70.55	126.15
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del tarnings, rela Idvance refu Igent. Reconciliati Beginning fur	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	11,000.00 70.55	126.15 3,445.91
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1326 1327 To record del tarnings, related dvance refu gent. Reconciliati Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	11,000.00 70.55	126.15 3,445.91 8,259.84
Account # 1200/710 1200/720 1200/730 1200/761 114 1210 114 1222 1226 12326 1XX To record del trainings, relation dvance refut 1200 Reconciliation Beginning fut Plus: CO&DS to	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	11,000.00 70.55	126.15 3,445.91
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 114 1322 1326 114 1322 1326 114 1322 1326 1322 1326 14 14 1322 1326 14 14 14 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) Bond proceeds	11,000.00 70.55	126.15 3,445.91 8,259.84 146,040.15 126.15 162,000.00
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 114 1322 1326 114 1322 1326 114 1322 1326 114 1322 1326 1327 14 14 14 14 15 15 16 16 17 16 16 17 16 16 17 16 16 17 16 16 16 16 16 16 16 16 16 16 16 16 16	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	11,000.00 70.55	126.15 3,445.91 8,259.84 146,040.15 126.15 162,000.00
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del arnings, rela dvance refu gent. Reconciliati Beginning fur Plus: CO&DS to Bond inte Refunded Premium Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	11,000.00 70.55	126.15 3,445.91 8,259.84 146,040.15 126.15 162,000.00 11,905.76
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del 1XX To record del 1XX To record del 1XX To record del 1XX CO&DS M Bond inte Refundec Premium Less: Principal	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) b bond proceeds on refunded bonds payments	11,000.00 70.55	126.15 3,445.91 8,259.84 146,040.15 126.15 162,000.00 11,905.76 135,000.00
Account # 1200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 1XX To record del 1XX To record del 1XX To record del 1XX Co record del 1XX Co RDS N Bond inter Refundec Premium Less: Principal Interest e	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) bond proceeds on refunded bonds	11,000.00 70.55	126.15 3,445.91 8,259.84 146,040.15 126.15 162,000.00 11,905.76 135,000.00 11,000.00
Count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Co&DS N Bond inter Refundec Premium Less: Principal Interest e Dues and Payment:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds escrow agent	11,000.00 70.55	126.15 3,445.91 8,259.84 146,040.15 126.15 162,000.00 11,905.76 135,000.00 11,000.00 70.55 177,169.42
Count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Co&DS N Bond inte Refundec Premium Less: Principal Interest e Dues and Payment: Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure If ees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	11,000.00 70.55	126.15 3,445.91 8,259.84 146,040.15 126.15 162,000.00 11,905.76 135,000.00 11,000.00 70.55 177,169.42 278.00
Count # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record del arnings, rela dvance refu gent. Co&DS N Bond inte Refundec Premium Less: Principal Interest e Dues and Payment: Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	11,000.00 70.55	126.15 3,445.91 8,259.84 146,040.15 126.15 162,000.00 11,905.76

Washington County School District

Fund 310 Ca	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2014-2015 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description	104 945 40	
9299/761 9200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	104,845.42 40.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	120.99	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		94,000.00
3792	Premium on Sale of Refunding Bonds		8,923.39
3322	CO&DS Withheld for SBE/COBI Bonds		2,083.33
	B to refund callable portion of Series 2005-A due from 1/1/2016		
hrough 1/1/2	017 and Series 2005-B due from 1/1/2016 though 1/1/2020.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2014-2015 fiscal year.		
- <u>und 2</u> 10 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries.	Debit	Credit
		Debit	orean
	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	- 97,603.58	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	97,603.58 72.94	
9200/730	Interest	72.94	
2632	Deferred Revenues - Unavailable		13,310.97
3321	CO&DS Distributed		83,499.89
3325	Interest on Undistributed CO&DS		865.66
Fo record CC	ADS disbursements, investment earnings, and treasury fees.		
Fund 100 Ge	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,978.95	
3323	CO&DS Withheld for Administration		1,978.95
	ounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
und 210 De			
Account #	Description		
Account <u>#</u> 9200/710	Redemption of Principal	30,000.00	
<u>Account #</u> 9200/710 9200/720	Redemption of Principal Interest	4,000.00	
Account <u>#</u> 3200/710 3200/720 3200/730	Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,000.00 16.47	
Account <u>#</u> 9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,000.00	
Account <u>#</u> 9200/710 9200/720 9200/730 9200/761 9210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,000.00 16.47	_
Account # 2200/710 2200/720 2200/730 2200/761 2210 114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,000.00 16.47	33,265 11
Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,000.00 16.47	- 33,265.11 29.45
Account <u>#</u> 9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,000.00 16.47	
Account # 32200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,000.00 16.47	29.45
Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record det sarnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,000.00 16.47	29.45
Account # 3200/710 3200/720 3200/730 3200/761 3210 114 3322 3326 1XX To record det sarnings, relation of the second s	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	4,000.00 16.47	29.45
Account # 3200/710 3200/720 3200/730 3200/761 3210 114 3322 3326 1XX To record det sarnings, relation of the second s	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,000.00 16.47	29.45
Account # 2200/710 200/720 200/730 200/761 2210 1114 3322 3326 11XX Fo record def parnings, rela advance refu agent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,000.00 16.47	29.45
Account # 12200/710 12200/720 12200/730 12200/761 12210 1114 13322 13326 11XX To record det 11XX To record det 11XX To record det 1220 1200 1220 1200	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	4,000.00 16.47	29.45
Account # 12200/710 12200/720 12200/730 12200/761 12210 1114 13322 13326 11XX To record det 11XX To record det 11XX To record det 1220 1200 1220 1200	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	4,000.00 16.47	29.45 721.91
Account # 2200/710 200/720 200/730 200/761 2210 1114 3322 3326 50 record def 2327 Fo record def 2328 Fo record def 2329 Co Record def 2329	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld	4,000.00 16.47	29.45 721.91
Account # 2200/710 200/720 200/730 200/761 2210 114 3326 3326 11XX To record det parnings, relations, relation	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	4,000.00 16.47	29.45 721.91 3,415.11 35,348.44 29.45
Account # 12200/710 1200/720 1200/730 1200/761 1210 114 1322 1326 11XX To record det 11XX To record det 11XX To record det 11XX Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliation Reconciliat	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds	4,000.00 16.47	29.45 721.91 3,415.11 35,348.44 29.45 94,000.00
Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record det aarnings, rela advance refuu agent. Reconciliatii Beginning fur Plus: CO&DS v Bond inte Refunded Premium	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR)	4,000.00 16.47	29.45 721.91 3,415.11 35,348.44 29.45
Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record det aarnings, rela advance refuu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	4,000.00 16.47	29.45 721.91 3,415.11 35,348.44 29.45 94,000.00 8,923.39
Account # 2200/710 200/720 200/730 2200/761 2210 1114 3322 3326 11XX Fo record det aarnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments	4,000.00 16.47	29.45 721.91 3,415.11 35,348.44 29.45 94,000.00 8,923.39 30,000.00
Account # 12200/710 12200/720 1200/730 1200/730 1210 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1322 1114 1114 1322 1114 1	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year vithheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure	4,000.00 16.47	29.45 721.91 3,415.11 35,348.44 29.45 94,000.00 8,923.39 30,000.00 4,000.00
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ccount # 200/710 200/720 200/730 200/761 210 114 322 326 1XX To record deł arnings, rela dvance refuu gent. Econciliatie Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest et Dues and Payments Dues and	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure lfees (fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds	4,000.00 16.47	29.45 721.91 3,415.11 35,348.44 29.45 94,000.00 8,923.39 30,000.00 4,000.00 16.47 104,845.42 161.30