

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Alachua County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,022,982.72	
1220	Due from Other Agencies	36,734.63	
7500/730	Dues and Fees (Administrative expense)	1,245.95	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,347.38
3321	CO&DS Distributed		1,030,093.30
3325	Interest on Undistributed CO&DS		28,522.62
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,686.70	
3323	CO&DS Withheld for Administration		15,686.70
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Baker County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	163,469.93	
1220	Due from Other Agencies	5,940.14	
7500/730	Dues and Fees (Administrative expense)	199.18	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		442.87
3321	CO&DS Distributed		164,674.27
3325	Interest on Undistributed CO&DS		4,492.11
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,507.73	
3323	CO&DS Withheld for Administration		2,507.73
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Bay County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	999,707.92	
1220	Due from Other Agencies	35,691.60	
7500/730	Dues and Fees (Administrative expense)	1,217.36	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,093.45
3321	CO&DS Distributed		1,006,455.27
3325	Interest on Undistributed CO&DS		28,068.16
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,326.73	
3323	CO&DS Withheld for Administration		15,326.73
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Bradford County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	108,342.40	
1220	Due from Other Agencies	3,948.45	
7500/730	Dues and Fees (Administrative expense)	132.02	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		304.67
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		2,966.41
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration		1,662.21
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Brevard County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,598,689.07	
1220	Due from Other Agencies	94,694.94	
7500/730	Dues and Fees (Administrative expense)	3,353.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		7,458.04
3321	CO&DS Distributed		2,613,640.24
3325	Interest on Undistributed CO&DS		75,639.64
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	42,226.38	
3323	CO&DS Withheld for Administration		42,226.38
To record amounts withheld from MVL R 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>	<u>Description</u>		
9200/710	Redemption of Principal	149,000.00	
9200/720	Interest	14,700.00	
9200/730	SBA Sinking Fund Administration Fees	43.55	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		159,205.07
3326	SBA Sinking Fund Earnings	-	652.14
11XX	Cash		3,886.34
To record debt service payments, MVL R 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	20.28	
9200/730	SBA Sinking Fund Administration Fees		20.28
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			8,355.22
Plus:			
CO&DS withheld			159,205.07
Bond interest (revenue on withheld MVL R)			652.14
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			149,000.00
Interest expenditure			14,700.00
Dues and fees (fees on bond interest above)			23.27
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,489.16</u></u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	10,546,711.78	
1220	Due from Other Agencies	385,259.03	
7500/730	Dues and Fees (Administrative expense)	13,449.96	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		31,038.85
3321	CO&DS Distributed		10,612,180.16
3325	Interest on Undistributed CO&DS		302,201.76
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
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>	<u>Description</u>		
9200/710	Redemption of Principal	407,000.00	
9200/720	Interest	114,620.00	
9200/730	SBA Sinking Fund Administration Fees	138.87	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		507,577.68
3326	SBA Sinking Fund Earnings	-	2,079.15
11XX	Cash		12,102.04
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	64.65	
9200/730	SBA Sinking Fund Administration Fees		64.65
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			61,927.48
Plus:			
CO&DS withheld			507,577.68
Bond interest (revenue on withheld MVLR)			2,079.15
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			407,000.00
Interest expenditure			114,620.00
Dues and fees (fees on bond interest above)			74.22
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>49,890.09</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Calhoun County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	64,005.84	
1220	Due from Other Agencies	2,332.64	
7500/730	Dues and Fees (Administrative expense)	78.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		179.99
3321	CO&DS Distributed		64,484.01
3325	Interest on Undistributed CO&DS		1,752.48
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	981.99	
3323	CO&DS Withheld for Administration		981.99
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Charlotte County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	662,740.08	
1220	Due from Other Agencies	23,829.66	
7500/730	Dues and Fees (Administrative expense)	807.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,550.85
3321	CO&DS Distributed		667,376.90
3325	Interest on Undistributed CO&DS		18,449.21
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,163.10	
3323	CO&DS Withheld for Administration		10,163.10
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Citrus County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	621,230.43	
1220	Due from Other Agencies	22,236.41	
7500/730	Dues and Fees (Administrative expense)	756.55	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,356.27
3321	CO&DS Distributed		625,478.94
3325	Interest on Undistributed CO&DS		17,388.18
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,525.06	
3323	CO&DS Withheld for Administration		9,525.06
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Clay County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,603,434.30	
1220	Due from Other Agencies	57,620.00	
7500/730	Dues and Fees (Administrative expense)	1,952.72	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,719.49
3321	CO&DS Distributed		1,614,625.80
3325	Interest on Undistributed CO&DS		44,661.73
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,585.09	
3323	CO&DS Withheld for Administration		24,585.09
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	204.56	
11XX	Cash		204.56
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			204.56
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			204.56
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Collier County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,070,133.87	
1220	Due from Other Agencies	74,471.88	
7500/730	Dues and Fees (Administrative expense)	2,521.49	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,880.60
3321	CO&DS Distributed		2,084,654.00
3325	Interest on Undistributed CO&DS		57,592.64
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	31,746.00	
3323	CO&DS Withheld for Administration		31,746.00
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Columbia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	351,194.89	
1220	Due from Other Agencies	12,636.20	
7500/730	Dues and Fees (Administrative expense)	427.77	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		830.08
3321	CO&DS Distributed		353,660.31
3325	Interest on Undistributed CO&DS		9,768.47
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,385.69	
3323	CO&DS Withheld for Administration		5,385.69
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Dade County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,473,571.93	
1220	Due from Other Agencies	493,177.31	
7500/730	Dues and Fees (Administrative expense)	17,854.86	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		41,204.13
3321	CO&DS Distributed		13,542,226.56
3325	Interest on Undistributed CO&DS		401,173.41
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	224,795.70	
3323	CO&DS Withheld for Administration		224,795.70
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>	<u>Description</u>		
9200/710	Redemption of Principal	1,046,000.00	
9200/720	Interest	201,890.00	
9200/730	SBA Sinking Fund Administration Fees	323.71	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,219,202.22
3326	SBA Sinking Fund Earnings	-	4,994.11
11XX	Cash		24,017.38
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	155.32	
9200/730	SBA Sinking Fund Administration Fees		155.32
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			105,284.66
Plus:			
CO&DS withheld			1,219,202.22
Bond interest (revenue on withheld MVLR)			4,994.11
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,046,000.00
Interest expenditure			201,890.00
Dues and fees (fees on bond interest above)			168.39
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			81,422.60

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Desoto County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	152,672.40	
1220	Due from Other Agencies	5,528.25	
7500/730	Dues and Fees (Administrative expense)	186.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		394.72
3321	CO&DS Distributed		153,778.20
3325	Interest on Undistributed CO&DS		4,213.73
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,341.80	
3323	CO&DS Withheld for Administration		2,341.80
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Dixie County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	69,131.82	
1220	Due from Other Agencies	2,522.57	
7500/730	Dues and Fees (Administrative expense)	84.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		197.43
3321	CO&DS Distributed		69,651.32
3325	Interest on Undistributed CO&DS		1,889.89
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,060.68	
3323	CO&DS Withheld for Administration		1,060.68
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Duval County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,789,282.94	
1220	Due from Other Agencies	172,583.29	
7500/730	Dues and Fees (Administrative expense)	5,833.84	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		11,573.43
3321	CO&DS Distributed		4,823,158.88
3325	Interest on Undistributed CO&DS		132,967.76
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	73,449.12	
3323	CO&DS Withheld for Administration		73,449.12
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Escambia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,434,515.10	
1220	Due from Other Agencies	52,541.61	
7500/730	Dues and Fees (Administrative expense)	1,923.49	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,438.90
3321	CO&DS Distributed		1,441,323.07
3325	Interest on Undistributed CO&DS		43,218.23
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration		24,217.14
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>	<u>Description</u>		
9200/710	Redemption of Principal	124,000.00	
9200/720	Interest	28,530.00	
9200/730	SBA Sinking Fund Administration Fees	40.75	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		148,916.78
3326	SBA Sinking Fund Earnings	-	610.00
11XX	Cash		3,043.97
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	18.97	
9200/730	SBA Sinking Fund Administration Fees		18.97
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			14,998.30
Plus:			
CO&DS withheld			148,916.78
Bond interest (revenue on withheld MVLR)			610.00
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			124,000.00
Interest expenditure			28,530.00
Dues and fees (fees on bond interest above)			21.78
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>11,973.30</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Flagler County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	553,945.30	
1220	Due from Other Agencies	19,718.23	
7500/730	Dues and Fees (Administrative expense)	674.18	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,102.91
3321	CO&DS Distributed		557,634.12
3325	Interest on Undistributed CO&DS		15,600.68
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	8,487.99	
3323	CO&DS Withheld for Administration		8,487.99
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	255.70	
11XX	Cash		255.70
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			255.70
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			255.70
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Franklin County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	44,424.55	
1220	Due from Other Agencies	1,619.01	
7500/730	Dues and Fees (Administrative expense)	54.14	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		124.93
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		1,216.34
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Gadsden County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	284,920.13	
1220	Due from Other Agencies	10,383.69	
7500/730	Dues and Fees (Administrative expense)	347.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		801.24
3321	CO&DS Distributed		287,048.70
3325	Interest on Undistributed CO&DS		7,801.08
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Gilchrist County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	116,419.09	
1220	Due from Other Agencies	4,211.44	
7500/730	Dues and Fees (Administrative expense)	141.83	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		297.05
3321	CO&DS Distributed		117,258.34
3325	Interest on Undistributed CO&DS		3,216.97
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,785.66	
3323	CO&DS Withheld for Administration		1,785.66
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Glades County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	62,739.73	
1220	Due from Other Agencies	2,228.73	
7500/730	Dues and Fees (Administrative expense)	76.39	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		120.54
3321	CO&DS Distributed		63,152.29
3325	Interest on Undistributed CO&DS		1,772.02
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	961.71	
3323	CO&DS Withheld for Administration		961.71
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Gulf County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	74,353.77	
1220	Due from Other Agencies	2,709.76	
7500/730	Dues and Fees (Administrative expense)	90.61	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		209.10
3321	CO&DS Distributed		74,909.25
3325	Interest on Undistributed CO&DS		2,035.79
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,140.75	
3323	CO&DS Withheld for Administration		1,140.75
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Hamilton County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	60,896.76	
1220	Due from Other Agencies	2,219.34	
7500/730	Dues and Fees (Administrative expense)	74.21	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		171.26
3321	CO&DS Distributed		61,351.71
3325	Interest on Undistributed CO&DS		1,667.34
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	934.29	
3323	CO&DS Withheld for Administration		934.29
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Hardee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	153,390.93	
1220	Due from Other Agencies	5,600.11	
7500/730	Dues and Fees (Administrative expense)	186.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		440.93
3321	CO&DS Distributed		154,546.50
3325	Interest on Undistributed CO&DS		4,190.54
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,353.50	
3323	CO&DS Withheld for Administration		2,353.50
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Hendry County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	297,818.90	
1220	Due from Other Agencies	10,925.70	
7500/730	Dues and Fees (Administrative expense)	363.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		907.11
3321	CO&DS Distributed		300,113.74
3325	Interest on Undistributed CO&DS		8,086.75
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,570.26	
3323	CO&DS Withheld for Administration		4,570.26
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Hernando County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	849,053.58	
1220	Due from Other Agencies	30,942.68	
7500/730	Dues and Fees (Administrative expense)	1,227.07	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,553.74
3321	CO&DS Distributed		850,821.08
3325	Interest on Undistributed CO&DS		27,848.51
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,449.01	
3323	CO&DS Withheld for Administration		15,449.01
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>	<u>Description</u>		
9200/710	Redemption of Principal	135,000.00	
9200/720	Interest	32,500.00	
9200/730	SBA Sinking Fund Administration Fees	44.78	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		163,643.03
3326	SBA Sinking Fund Earnings	-	670.32
11XX	Cash		3,231.43
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	20.84	
9200/730	SBA Sinking Fund Administration Fees		20.84
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			16,973.82
Plus:			
CO&DS withheld			163,643.03
Bond interest (revenue on withheld MVLR)			670.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			135,000.00
Interest expenditure			32,500.00
Dues and fees (fees on bond interest above)			23.94
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>13,763.23</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Highlands County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	442,591.58	
1220	Due from Other Agencies	16,076.81	
7500/730	Dues and Fees (Administrative expense)	539.27	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,193.27
3321	CO&DS Distributed		445,846.46
3325	Interest on Undistributed CO&DS		12,167.93
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,789.54	
3323	CO&DS Withheld for Administration		6,789.54
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Hillsborough County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	7,399,615.77	
1220	Due from Other Agencies	268,249.10	
7500/730	Dues and Fees (Administrative expense)	10,523.51	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		20,735.70
3321	CO&DS Distributed		7,417,654.45
3325	Interest on Undistributed CO&DS		239,998.23
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	132,492.87	
3323	CO&DS Withheld for Administration		132,492.87
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>	<u>Description</u>		
9200/710	Redemption of Principal	1,094,000.00	
9200/720	Interest	219,040.00	
9200/730	SBA Sinking Fund Administration Fees	350.90	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,282,547.05
3326	SBA Sinking Fund Earnings	-	5,253.60
11XX	Cash		25,590.25
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	163.36	
9200/730	SBA Sinking Fund Administration Fees		163.36
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			114,558.45
Plus:			
CO&DS withheld			1,282,547.05
Bond interest (revenue on withheld MVLR)			5,253.60
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,094,000.00
Interest expenditure			219,040.00
Dues and fees (fees on bond interest above)			187.54
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>89,131.56</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Holmes County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	93,030.47	
1220	Due from Other Agencies	3,395.72	
7500/730	Dues and Fees (Administrative expense)	113.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		266.74
3321	CO&DS Distributed		93,730.63
3325	Interest on Undistributed CO&DS		2,542.19
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,427.37	
3323	CO&DS Withheld for Administration		1,427.37
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Indian River County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	134,577.29	
1220	Due from Other Agencies	5,860.52	
7500/730	Dues and Fees (Administrative expense)	804.81	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,856.77
3321	CO&DS Distributed		121,302.43
3325	Interest on Undistributed CO&DS		18,083.42
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,132.68	
3323	CO&DS Withheld for Administration		10,132.68
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>	<u>Description</u>		
9200/710	Redemption of Principal	501,000.00	
9200/720	Interest	56,550.00	
9200/730	SBA Sinking Fund Administration Fees	148.84	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		544,007.49
3326	SBA Sinking Fund Earnings	-	2,228.38
11XX	Cash		11,462.97
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	69.29	
9200/730	SBA Sinking Fund Administration Fees		69.29
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			30,096.51
Plus:			
CO&DS withheld			544,007.49
Bond interest (revenue on withheld MVLR)			2,228.38
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			501,000.00
Interest expenditure			56,550.00
Dues and fees (fees on bond interest above)			79.55
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			18,702.83

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Jackson County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	233,814.02	
1220	Due from Other Agencies	8,521.16	
7500/730	Dues and Fees (Administrative expense)	284.92	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		657.51
3321	CO&DS Distributed		235,560.78
3325	Interest on Undistributed CO&DS		6,401.81
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,587.22	
3323	CO&DS Withheld for Administration		3,587.22
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Jefferson County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	72,206.76	
1220	Due from Other Agencies	2,631.51	
7500/730	Dues and Fees (Administrative expense)	87.99	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		203.05
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		1,977.02
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Lafayette County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	40,719.03	
1220	Due from Other Agencies	1,488.08	
7500/730	Dues and Fees (Administrative expense)	49.62	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		118.48
3321	CO&DS Distributed		41,027.22
3325	Interest on Undistributed CO&DS		1,111.03
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	624.78	
3323	CO&DS Withheld for Administration		624.78
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Lake County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,312,140.39	
1220	Due from Other Agencies	47,292.93	
7500/730	Dues and Fees (Administrative expense)	2,250.66	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,744.37
3321	CO&DS Distributed		1,305,920.91
3325	Interest on Undistributed CO&DS		52,018.70
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,336.20	
3323	CO&DS Withheld for Administration		28,336.20
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>	<u>Description</u>		
9200/710	Redemption of Principal	471,000.00	
9200/720	Interest	96,860.00	
9200/730	SBA Sinking Fund Administration Fees	151.78	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		554,752.12
3326	SBA Sinking Fund Earnings	-	2,272.39
11XX	Cash		10,987.27
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	70.66	
9200/730	SBA Sinking Fund Administration Fees		70.66
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			50,582.76
Plus:			
CO&DS withheld			554,752.12
Bond interest (revenue on withheld MVLR)			2,272.39
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			471,000.00
Interest expenditure			96,860.00
Dues and fees (fees on bond interest above)			81.12
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			39,666.15

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Lee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,925,988.25	
1220	Due from Other Agencies	141,235.17	
7500/730	Dues and Fees (Administrative expense)	4,948.77	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		9,400.27
3321	CO&DS Distributed		3,949,559.86
3325	Interest on Undistributed CO&DS		113,212.06
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	62,305.89	
3323	CO&DS Withheld for Administration		62,305.89
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>	<u>Description</u>		
9200/710	Redemption of Principal	139,000.00	
9200/720	Interest	6,950.00	
9200/730	SBA Sinking Fund Administration Fees	808.72	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		141,842.15
3326	SBA Sinking Fund Earnings	-	581.02
11XX	Cash		4,335.55
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	18.07	
9200/730	SBA Sinking Fund Administration Fees		18.07
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			4,317.48
Plus:			
CO&DS withheld			141,842.15
Bond interest (revenue on withheld MVLR)			581.02
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			139,000.00
Interest expenditure			6,950.00
Dues and fees (fees on bond interest above)			790.65
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Leon County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,252,043.69	
1220	Due from Other Agencies	45,762.04	
7500/730	Dues and Fees (Administrative expense)	1,614.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,725.48
3321	CO&DS Distributed		1,259,422.39
3325	Interest on Undistributed CO&DS		36,272.21
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
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>	<u>Description</u>		
9200/710	Redemption of Principal	55,000.00	
9200/720	Interest	21,750.00	
9200/730	SBA Sinking Fund Administration Fees	20.59	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		75,241.04
3326	SBA Sinking Fund Earnings	-	308.20
11XX	Cash		1,221.35
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	9.58	
9200/730	SBA Sinking Fund Administration Fees		9.58
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			11,120.16
Plus:			
CO&DS withheld			75,241.04
Bond interest (revenue on withheld MVLR)			308.20
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			55,000.00
Interest expenditure			21,750.00
Dues and fees (fees on bond interest above)			11.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>9,908.39</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Levy County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	201,023.68	
1220	Due from Other Agencies	7,279.92	
7500/730	Dues and Fees (Administrative expense)	244.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		520.58
3321	CO&DS Distributed		202,480.54
3325	Interest on Undistributed CO&DS		5,547.39
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,083.46	
3323	CO&DS Withheld for Administration		3,083.46
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Liberty County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	42,692.82	
1220	Due from Other Agencies	1,538.92	
7500/730	Dues and Fees (Administrative expense)	52.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		103.62
3321	CO&DS Distributed		42,995.25
3325	Interest on Undistributed CO&DS		1,184.87
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	654.75	
3323	CO&DS Withheld for Administration		654.75
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Madison County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	103,350.26	
1220	Due from Other Agencies	3,766.54	
7500/730	Dues and Fees (Administrative expense)	125.94	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		290.65
3321	CO&DS Distributed		104,122.38
3325	Interest on Undistributed CO&DS		2,829.71
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Manatee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,767,834.35	
1220	Due from Other Agencies	64,000.47	
7500/730	Dues and Fees (Administrative expense)	2,535.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,888.45
3321	CO&DS Distributed		1,771,555.95
3325	Interest on Undistributed CO&DS		57,925.67
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	31,919.22	
3323	CO&DS Withheld for Administration		31,919.22
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>	<u>Description</u>		
9200/710	Redemption of Principal	255,000.00	
9200/720	Interest	76,700.00	
9200/730	SBA Sinking Fund Administration Fees	88.76	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		324,431.45
3326	SBA Sinking Fund Earnings	-	1,328.94
11XX	Cash		6,028.37
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	41.32	
9200/730	SBA Sinking Fund Administration Fees		41.32
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			39,723.04
Plus:			
CO&DS withheld			324,431.45
Bond interest (revenue on withheld MVLR)			1,328.94
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			255,000.00
Interest expenditure			76,700.00
Dues and fees (fees on bond interest above)			47.44
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			33,735.99

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Marion County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,728,070.83	
1220	Due from Other Agencies	61,760.13	
7500/730	Dues and Fees (Administrative expense)	2,233.97	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,793.21
3321	CO&DS Distributed		1,736,715.24
3325	Interest on Undistributed CO&DS		51,556.48
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,126.14	
3323	CO&DS Withheld for Administration		28,126.14
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>	<u>Description</u>		
9200/710	Redemption of Principal	105,000.00	
9200/720	Interest	8,550.00	
9200/730	SBA Sinking Fund Administration Fees	30.16	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		110,220.55
3326	SBA Sinking Fund Earnings	-	451.49
11XX	Cash		2,908.12
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	14.04	
9200/730	SBA Sinking Fund Administration Fees		14.04
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			5,142.34
Plus:			
CO&DS withheld			110,220.55
Bond interest (revenue on withheld MVLR)			451.49
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			105,000.00
Interest expenditure			8,550.00
Dues and fees (fees on bond interest above)			16.12
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			2,248.26

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Martin County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,031,844.08	
1220	Due from Other Agencies	38,624.15	
7500/730	Dues and Fees (Administrative expense)	1,940.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,477.83
3321	CO&DS Distributed		1,024,333.37
3325	Interest on Undistributed CO&DS		43,597.40
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
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>	<u>Description</u>		
9200/710	Redemption of Principal	530,000.00	
9200/720	Interest	64,820.00	
9200/730	SBA Sinking Fund Administration Fees	158.63	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		579,803.05
3326	SBA Sinking Fund Earnings	-	2,375.00
11XX	Cash		12,800.58
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	73.85	
9200/730	SBA Sinking Fund Administration Fees		73.85
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			35,033.85
Plus:			
CO&DS withheld			579,803.05
Bond interest (revenue on withheld MVLR)			2,375.00
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			530,000.00
Interest expenditure			64,820.00
Dues and fees (fees on bond interest above)			84.78
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>22,307.12</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Monroe County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	280,093.06	
1220	Due from Other Agencies	10,036.71	
7500/730	Dues and Fees (Administrative expense)	341.12	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		622.16
3321	CO&DS Distributed		282,019.29
3325	Interest on Undistributed CO&DS		7,829.44
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,294.71	
3323	CO&DS Withheld for Administration		4,294.71
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Nassau County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	467,639.87	
1220	Due from Other Agencies	16,698.12	
7500/730	Dues and Fees (Administrative expense)	569.45	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		981.62
3321	CO&DS Distributed		470,798.48
3325	Interest on Undistributed CO&DS		13,127.34
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,169.52	
3323	CO&DS Withheld for Administration		7,169.52
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Okaloosa County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,068,511.28	
1220	Due from Other Agencies	40,172.56	
7500/730	Dues and Fees (Administrative expense)	1,400.85	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,280.57
3321	CO&DS Distributed		1,075,376.74
3325	Interest on Undistributed CO&DS		30,427.38
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	17,636.97	
3323	CO&DS Withheld for Administration		17,636.97
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>	<u>Description</u>		
9200/710	Redemption of Principal	66,000.00	
9200/720	Interest	18,570.00	
9200/730	SBA Sinking Fund Administration Fees	22.65	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		82,773.74
3326	SBA Sinking Fund Earnings	-	339.06
11XX	Cash		1,479.85
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	10.54	
9200/730	SBA Sinking Fund Administration Fees		10.54
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			9,553.60
Plus:			
CO&DS withheld			82,773.74
Bond interest (revenue on withheld MVLR)			339.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			66,000.00
Interest expenditure			18,570.00
Dues and fees (fees on bond interest above)			12.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			8,084.29

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Okeechobee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	233,571.03	
1220	Due from Other Agencies	8,381.11	
7500/730	Dues and Fees (Administrative expense)	284.47	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		529.89
3321	CO&DS Distributed		235,188.45
3325	Interest on Undistributed CO&DS		6,518.27
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,581.55	
3323	CO&DS Withheld for Administration		3,581.55
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Orange County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,319,986.26	
1220	Due from Other Agencies	299,336.67	
7500/730	Dues and Fees (Administrative expense)	10,134.04	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		19,644.32
3321	CO&DS Distributed		8,378,372.57
3325	Interest on Undistributed CO&DS		231,440.08
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	127,589.43	
3323	CO&DS Withheld for Administration		127,589.43
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Osceola County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,644,246.33	
1220	Due from Other Agencies	96,082.60	
7500/730	Dues and Fees (Administrative expense)	3,673.02	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		7,550.67
3321	CO&DS Distributed		2,652,998.00
3325	Interest on Undistributed CO&DS		83,453.28
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	46,243.98	
3323	CO&DS Withheld for Administration		46,243.98
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>	<u>Description</u>		
9200/710	Redemption of Principal	358,000.00	
9200/720	Interest	35,850.00	
9200/730	SBA Sinking Fund Administration Fees	104.96	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		383,641.08
3326	SBA Sinking Fund Earnings	-	1,571.48
11XX	Cash		8,742.40
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	48.87	
9200/730	SBA Sinking Fund Administration Fees		48.87
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			19,750.91
Plus:			
CO&DS withheld			383,641.08
Bond interest (revenue on withheld MVLR)			1,571.48
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			358,000.00
Interest expenditure			35,850.00
Dues and fees (fees on bond interest above)			56.09
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			11,057.38

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Palm Beach County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	7,263,048.82	
1220	Due from Other Agencies	262,455.27	
7500/730	Dues and Fees (Administrative expense)	9,502.50	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		18,822.95
3321	CO&DS Distributed		7,299,569.43
3325	Interest on Undistributed CO&DS		216,614.21
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	119,638.23	
3323	CO&DS Withheld for Administration		119,638.23
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>	<u>Description</u>		
9200/710	Redemption of Principal	404,000.00	
9200/720	Interest	165,700.00	
9200/730	SBA Sinking Fund Administration Fees	152.28	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		556,603.33
3326	SBA Sinking Fund Earnings	-	2,279.97
11XX	Cash		10,968.98
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	70.90	
9200/730	SBA Sinking Fund Administration Fees		70.90
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			86,669.29
Plus:			
CO&DS withheld			556,603.33
Bond interest (revenue on withheld MVLR)			2,279.97
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			404,000.00
Interest expenditure			165,700.00
Dues and fees (fees on bond interest above)			81.38
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>75,771.21</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Pasco County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,801,884.01	
1220	Due from Other Agencies	100,901.09	
7500/730	Dues and Fees (Administrative expense)	4,292.74	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		7,468.41
3321	CO&DS Distributed		2,800,719.48
3325	Interest on Undistributed CO&DS		98,889.95
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	54,046.38	
3323	CO&DS Withheld for Administration		54,046.38
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>	<u>Description</u>		
9200/710	Redemption of Principal	632,000.00	
9200/720	Interest	134,030.00	
9200/730	SBA Sinking Fund Administration Fees	204.71	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		748,230.67
3326	SBA Sinking Fund Earnings	-	3,064.92
11XX	Cash		14,939.12
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	95.31	
9200/730	SBA Sinking Fund Administration Fees		95.31
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			70,120.15
Plus:			
CO&DS withheld			748,230.67
Bond interest (revenue on withheld MVLR)			3,064.92
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			632,000.00
Interest expenditure			134,030.00
Dues and fees (fees on bond interest above)			109.40
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			55,276.34

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Pinellas County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,472,615.74	
1220	Due from Other Agencies	126,827.98	
7500/730	Dues and Fees (Administrative expense)	4,231.99	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		10,027.99
3321	CO&DS Distributed		3,498,822.44
3325	Interest on Undistributed CO&DS		94,825.28
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	53,281.56	
3323	CO&DS Withheld for Administration		53,281.56
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Polk County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,952,764.73	
1220	Due from Other Agencies	140,800.91	
7500/730	Dues and Fees (Administrative expense)	5,444.04	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		8,512.87
3321	CO&DS Distributed		3,964,126.34
3325	Interest on Undistributed CO&DS		126,370.47
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	68,541.45	
3323	CO&DS Withheld for Administration		68,541.45
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>	<u>Description</u>		
9200/710	Redemption of Principal	431,000.00	
9200/720	Interest	117,560.00	
9200/730	SBA Sinking Fund Administration Fees	146.84	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		536,693.74
3326	SBA Sinking Fund Earnings	-	2,198.42
11XX	Cash		9,814.68
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	68.36	
9200/730	SBA Sinking Fund Administration Fees		68.36
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			60,664.45
Plus:			
CO&DS withheld			536,693.74
Bond interest (revenue on withheld MVLR)			2,198.42
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			431,000.00
Interest expenditure			117,560.00
Dues and fees (fees on bond interest above)			78.48
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			50,918.13

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Putnam County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	395,634.25	
1220	Due from Other Agencies	14,589.81	
7500/730	Dues and Fees (Administrative expense)	596.84	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,377.34
3321	CO&DS Distributed		396,033.36
3325	Interest on Undistributed CO&DS		13,410.20
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
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>	<u>Description</u>		
9200/710	Redemption of Principal	86,000.00	
9200/720	Interest	13,720.00	
9200/730	SBA Sinking Fund Administration Fees	26.64	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		97,395.87
3326	SBA Sinking Fund Earnings	-	398.96
11XX	Cash		1,951.81
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	12.41	
9200/730	SBA Sinking Fund Administration Fees		12.41
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			7,178.07
Plus:			
CO&DS withheld			97,395.87
Bond interest (revenue on withheld MVLR)			398.96
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			86,000.00
Interest expenditure			13,720.00
Dues and fees (fees on bond interest above)			14.23
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			5,238.67

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
St. Johns County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,744,055.63	
1220	Due from Other Agencies	61,612.17	
7500/730	Dues and Fees (Administrative expense)	2,524.49	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,366.56
3321	CO&DS Distributed		1,745,644.60
3325	Interest on Undistributed CO&DS		59,181.13
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	31,783.83	
3323	CO&DS Withheld for Administration		31,783.83
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>	<u>Description</u>		
9200/710	Redemption of Principal	283,000.00	
9200/720	Interest	66,300.00	
9200/730	SBA Sinking Fund Administration Fees	93.42	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		341,450.01
3326	SBA Sinking Fund Earnings	-	1,398.66
11XX	Cash		6,544.75
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	43.49	
9200/730	SBA Sinking Fund Administration Fees		43.49
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			34,429.63
Plus:			
CO&DS withheld			341,450.01
Bond interest (revenue on withheld MVLR)			1,398.66
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			283,000.00
Interest expenditure			66,300.00
Dues and fees (fees on bond interest above)			49.93
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>27,928.37</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
St. Lucie County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,828,189.17	
1220	Due from Other Agencies	64,826.74	
7500/730	Dues and Fees (Administrative expense)	2,225.42	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3,399.18
3321	CO&DS Distributed		1,840,103.47
3325	Interest on Undistributed CO&DS		51,738.68
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,018.50	
3323	CO&DS Withheld for Administration		28,018.50
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	221.61	
11XX	Cash		221.61
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			221.61
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			221.61
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Santa Rosa County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,000,616.54	
1220	Due from Other Agencies	36,204.48	
7500/730	Dues and Fees (Administrative expense)	1,391.79	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,709.65
3321	CO&DS Distributed		1,003,729.26
3325	Interest on Undistributed CO&DS		31,773.90
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	17,522.94	
3323	CO&DS Withheld for Administration		17,522.94
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>	<u>Description</u>		
9200/710	Redemption of Principal	120,000.00	
9200/720	Interest	30,370.00	
9200/730	SBA Sinking Fund Administration Fees	40.19	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		146,925.05
3326	SBA Sinking Fund Earnings	-	601.84
11XX	Cash		2,883.30
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	18.71	
9200/730	SBA Sinking Fund Administration Fees		18.71
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			15,847.09
Plus:			
CO&DS withheld			146,925.05
Bond interest (revenue on withheld MVLR)			601.84
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			120,000.00
Interest expenditure			30,370.00
Dues and fees (fees on bond interest above)			21.48
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>12,982.50</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Sarasota County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,494,479.03	
1220	Due from Other Agencies	54,174.60	
7500/730	Dues and Fees (Administrative expense)	2,316.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		4,350.52
3321	CO&DS Distributed		1,493,573.59
3325	Interest on Undistributed CO&DS		53,046.11
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,166.30	
3323	CO&DS Withheld for Administration		29,166.30
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>	<u>Description</u>		
9200/710	Redemption of Principal	355,000.00	
9200/720	Interest	76,540.00	
9200/730	SBA Sinking Fund Administration Fees	115.36	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		421,626.32
3326	SBA Sinking Fund Earnings	-	1,727.08
11XX	Cash		8,301.96
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	53.70	
9200/730	SBA Sinking Fund Administration Fees		53.70
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			39,931.81
Plus:			
CO&DS withheld			421,626.32
Bond interest (revenue on withheld MVLR)			1,727.08
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			355,000.00
Interest expenditure			76,540.00
Dues and fees (fees on bond interest above)			61.66
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>31,683.55</u>

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Seminole County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,931,976.45	
1220	Due from Other Agencies	70,718.23	
7500/730	Dues and Fees (Administrative expense)	3,146.46	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		6,416.86
3321	CO&DS Distributed		1,927,883.31
3325	Interest on Undistributed CO&DS		71,540.97
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	39,614.55	
3323	CO&DS Withheld for Administration		39,614.55
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>	<u>Description</u>		
9200/710	Redemption of Principal	562,000.00	
9200/720	Interest	127,180.00	
9200/730	SBA Sinking Fund Administration Fees	184.23	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		673,386.23
3326	SBA Sinking Fund Earnings	-	2,758.34
11XX	Cash		13,219.66
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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	85.77	
9200/730	SBA Sinking Fund Administration Fees		85.77
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			66,328.98
Plus:			
CO&DS withheld			673,386.23
Bond interest (revenue on withheld MVLR)			2,758.34
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		562,000.00	
Interest expenditure		127,180.00	
Dues and fees (fees on bond interest above)		98.46	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u>53,195.09</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Sumter County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	363,174.27	
1220	Due from Other Agencies	12,972.80	
7500/730	Dues and Fees (Administrative expense)	442.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		767.04
3321	CO&DS Distributed		365,632.00
3325	Interest on Undistributed CO&DS		10,190.28
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,568.00	
3323	CO&DS Withheld for Administration		5,568.00
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Suwannee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	208,263.77	
1220	Due from Other Agencies	7,501.97	
7500/730	Dues and Fees (Administrative expense)	253.68	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		500.48
3321	CO&DS Distributed		209,734.08
3325	Interest on Undistributed CO&DS		5,784.86
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,193.92	
3323	CO&DS Withheld for Administration		3,193.92
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Taylor County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	102,036.25	
1220	Due from Other Agencies	3,718.63	
7500/730	Dues and Fees (Administrative expense)	124.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		286.94
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		2,793.74
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Union County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	77,761.31	
1220	Due from Other Agencies	2,848.87	
7500/730	Dues and Fees (Administrative expense)	94.78	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		233.12
3321	CO&DS Distributed		78,356.75
3325	Interest on Undistributed CO&DS		2,115.09
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,193.25	
3323	CO&DS Withheld for Administration		1,193.25
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Volusia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,447,790.24	
1220	Due from Other Agencies	87,310.93	
7500/730	Dues and Fees (Administrative expense)	2,980.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		5,048.12
3321	CO&DS Distributed		2,464,237.54
3325	Interest on Undistributed CO&DS		68,795.94
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,524.12	
3323	CO&DS Withheld for Administration		37,524.12
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	153.41	
11XX	Cash		153.41
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			153.41
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			153.41
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Wakulla County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	201,348.96	
1220	Due from Other Agencies	7,274.85	
7500/730	Dues and Fees (Administrative expense)	245.29	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		505.13
3321	CO&DS Distributed		202,791.80
3325	Interest on Undistributed CO&DS		5,572.17
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,088.20	
3323	CO&DS Withheld for Administration		3,088.20
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Walton County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	431,984.02	
1220	Due from Other Agencies	15,438.46	
7500/730	Dues and Fees (Administrative expense)	526.05	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		919.85
3321	CO&DS Distributed		434,914.93
3325	Interest on Undistributed CO&DS		12,113.75
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
1220	Due from Other Agencies		-
3325	Interest on Undistributed CO&DS		-
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies		-
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,623.07	
3323	CO&DS Withheld for Administration		6,623.07
To record amounts withheld from MVL 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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVL 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.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**Annual Financial Report CO&DS Entries
For Fiscal Year 2023-2024
Washington County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2023-24 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2023-24 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2023-24 fiscal year.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	112,625.60	
1220	Due from Other Agencies	4,176.58	
7500/730	Dues and Fees (Administrative expense)	137.33	
9200/710	Interest	-	
2632	Deferred Revenues - Unavailable		386.42
3321	CO&DS Distributed		113,537.01
3325	Interest on Undistributed CO&DS		3,016.08
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2023-24 fiscal year.			
2632	Deferred Revenues - Unavailable	-	
1220	Due from Other Agencies	-	
3325	Interest on Undistributed CO&DS	-	
To reverse prior year receivable/deferred revenue.			
3325	Interest on Undistributed CO&DS	-	
1220	Due from Other Agencies	-	
To reverse prior year overpayment.			
2230	Due to Other Agencies	-	
11XX	Cash		-
To reverse prior year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,728.99	
3323	CO&DS Withheld for Administration		1,728.99
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>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
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 agent.			
9200/730	SBA Sinking Fund Administration Fees	-	
11XX	Cash		-
To correct prior year SBA admin fees.			
11XX	Cash	-	
9200/730	SBA Sinking Fund Administration Fees		-
To correct prior year SBA admin fees.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-